AR 25300 1/1 George Landecker Collection 1946-1949

Farm account books

Farm
Cash Account Book

Name George Landecker

Post Office Remsen

County Oneida

For Year Beginning Sept 1 1946

Prepared by

Department of Agricultural Economics

New York State College of Agriculture
Ithaca, New York

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FARM RECEIPTS AND EXPENSES

This book provides for recording the following:

1. Farm expenses
2. Farm receipts
3. Crop acreages and production

If used with the *Farm Inventory for Five Years*, the necessary figures are provided to give a financial picture of the entire farm business and an analysis of its strong and weak points. It does not go into the details necessary to give costs for different enterprises. If such detailed costs for individual enterprises or complete cost accounts are desired, other books should be used.

The book is so planned as to make easy the summarization of the results at the end of the year, without making the record too difficult to keep. Many farmers keep double-page lists of receipts and expenses year after year which are seldom summarized. In this book the receipts and expenses are classified only to the extent necessary to permit of a fair study of the results.

The financial results of the year's business are summarized in terms of income to the farmer — called *labor income*. It is the pay a farmer receives for his labor and management, in addition to the use of a house and farm products, after paying all business expenses of the farm and after deducting a charge for the capital invested.

The purpose of the account book is more, however, than just determining the labor income. The primary object of the book is to provide the facts to study the physical as well as the financial organization and operation of the farm. Hence, it is important to record the physical quantities as well as the dollar amounts in the book. Such an analysis will help the farmer to improve his income by locating the strong and weak points in his farm business. The book may also be used for calculating income taxes.

FARM EXPENSES

Enter all items as they occur whether for cash or credit. Describe the expenses by giving the kind and quantity of each item. Enter the dollars and cents figures first in column 1 and then in one of the other columns according to the kind of the expense. Column headings may be changed to fit individual farms. Do not enter in this book such family living expenses as clothing, groceries, life insurance, and doctor bills.

Columns 2-4, Feed bought: grain, hay, salt, and minerals. **Column 6, Auto expense;** all auto costs including gas, oil, repairs, tires, and insurance. At end of year estimate the percentage of total expense to be charged to farm and enter the figure on the bottom of page 25. **Column 8, Dairy expense:** veterinary, disinfectants, fly spray, cow-testing dues, strainer pads, registration fees, breeding fees, ice, sawdust, milk hauling, and cow rental.

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
Sept. 3	300	Dairy Feed	$ 12.24	$ 12.24	$	$	$
	1 role	Barbed wire	4.82				
	1/2 Lb	D.D.T.	.50				
5.	200	Mash Grain	8.82		8.82		
	100	Hog Feed	4.40			4.40	
9.		Milk filter, Brush	1.95				
	400	Dairy Feed	16.32	16.32			
16.		Fuses, Brush	.80				
	200	Mash, Grain	8.77		8.77		
	100	Horse Feed	3.90			3.90	
	200	Dairy Feed	7.90	7.90			
20.	400	Dairy Feed	15.80	15.80			
	100	Hog Feed	4.23			4.23	
25.	200	Mash - Grain	8.66		8.66		
	300	Dairy Feed	11.70	11.70			
		Misc. Hardware	1.--				
	10 Gal.	Gasoline	2.10				
Totals to pages 24 and 25, line 19.			113.91	83.76	26.25	12.53	

FARM EXPENSES (continued)

Column 9, Crop expense: seed, fertilizer, lime, twine, sprays, and dusts. **Column 10, Machinery and equipment:** new machinery and repairs, new equipment and repairs, harness, small tools, containers, machines hired, threshing, silo filling. If machinery is traded in, enter the full purchase price here and enter the amount received for the old implement on page 32.

Column 14, Miscellaneous: Farm share of telephone and electricity, horseshoeing, farm papers, farm-bureau dues, advertising, brooder fuel, bedding, custom hatching, gas and oil for stationary engines, taxes, insurance, rent and other items that cannot be classified in any of the other columns.

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
					4.82			1.82
		.50						
		1.95						
		.80						
				1.00				
3.10								
3.10		3.25		1.--	4.82			

Oct.

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
1.	400	Dairy Feed	15.60	15.60			
5.	100	Horse Feed	3.93			3.93	
	100	Hog Feed	4.25			4.25	
	100	Mash + ~~Grain~~	4.40		4.40		
10.	200	Mash + Scratch	8.85		8.85		
	400	Dairy Feed	15.92	15.92			
14	200	" "	7.96	7.93			
	100	Hog Feed	4.37			4.37	
18	100	Salt	1.20				
	100	Horse Feed	4.08			4.08	
		Wash powder, etc.	1.12				
	1 bottle	Liniment	1.--				
		Head vase	3.50				
22.	400	Dairy Feed	16.28	16.28			
	100	Hog Feed	4.60			4.60	
25	100	Mash	4.70		4.70		
		Farm Bureau Due	3.00				
		Telephone	3.68				
		Electricity	2.68				
26		Parts Milker	2.60				
		Gasoline	1.--				
	100	Horse Feed	4.20			4.20	
		Paym. on Ch. Mort.	58.--				
		Insurance Farm	11.70				
		Barn White Wash	6.--				
28	400	Dairy Feed	16.28	16.28			
	1	Belt (Milker)	.56				
	4	Plow bolts + washers	.30				
29	100	Mash	4.70		4.70		
	100	Scratch	4.35		4.35		
31		Gasoline	5.25				
Totals to pages 24 and 25, line 20.			226.05	72.01	27.--	25.43	

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
		1.20						
		1.12						
		1.--						
				3.50				
								3.09
								3.68
								2.68
		2.60						
	1.--							
						58.--		
								11.70
		6.--						
		~~56~~.56						
				.30				
	5.25							
	6.25	12.48		3.80		58.--		21.06

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
25	100	Wheat Bran	$ 3.07	$	$	$ 3.07	$
	1	Ruler	.20				
		Saw handles, screws	.77				
		Gasoline	5.29				
~~18~~	~~200~~	~~20%~~	~~12.55~~	~~12.55~~			
	~~100~~	~~Fitting~~	~~3.81~~	~~3.81~~			
30	100	Fitting	3.70	3.70			
	10	Grit	.15		.15		
	5	Washing Powder	.60				
			13 78	3.70			
		Totals to pages 24 and 25, line 22.	~~433~~	~~636~~	.15	3.97	

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
								.20
				.77				
	5.29							
		.60						
	5.29	.60		.77				.20

Dec. 1946

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
2	300	Dairy Feed 20%	$ 12.00	$ 12.00	$	$	$
	100	Mash	4.47		4.47		
	100	Scratch	4.10		4.10		
		Fitting ration	1.04	1.04			
		Parts for clippers	.65				
6		Pd Registration 5 cwts	12.50				
7	300	Dairy Feed	12.00	12.00			
	100	Fitting Ration	3.70	3.70			
	100	Hog Feed	4.08			4.08	
14	100	Scratch	4.03		4.03		
	100	Mash	4.37		4.37		
	100	16% Feed	3.78	3.78			
	300	29% Feed	11.91	11.91			
18	300	20% Feed	11.91	11.91			
19		Telephone Bill	2.30				
		Electric Bill	4.27				
		School Tax	38.00				
	~~100~~	~~Fitting~~	~~3.70~~	~~3.70~~			
	~~10~~	~~Grit~~	~~.15~~		~~.15~~		
	~~5 lbs~~	~~Washing Powder~~	~~.60~~				
21		Mortgage	58.--				
		"	51.78				
23	200	29%	7.94	7.94			
	200	16%	7.56	7.56			
	25	Kaff-A	4.50	4.50			
	~~50~~	~~calf meal~~	~~3.12~~	~~3.12~~			
	100	Laying M.	4.37		4.37		
27	4 gals	Anti Freeze	1.40				
	100	Scratch	4.03		4.03		
	100	calf ~~meal~~ starter	5.10	5.10			
		Milker parts	.20				
	1	curry comb	.40				
	100	Grit	1.10		1.10		
	20 gals	Motor Oil	4.45				
Totals to pages 24 and 25, line 23.			285.94	81.94	26.47	4.08	

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
		.65						~~.65~~
		12.50						
								2.30
								4.27
								38.00
		~~.60~~						
						58.--		
						51.78		
1.40								
		.20						
				.40				
		4.45						
5.85		13.35		.40		109.78		44.57

Dec. 1946. **FARM EXPENSES (continued)**

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscel-laneous
27		Kow Kar	$ 1.25	$ 1.25	$	$	$	$	$	$	$	$	$	$	$	$
30	100	18%	3.86	3.86												
	100	16%	3.78	3.78												
31.	5	Wash powder	.60							.60						
	200	20%	7.94	7.94												
		bolts, screws, oil	.51									.51				
	4 lbs	nails	.38									.38				
		Gas.	6.73						6.73							
Totals to pages 24 and 25, line 24.			25.05	16.83					6.73	.60		.89				

Jan.

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
2	1	A X	2.95				
	1	, new barrel	1.50				
3		repair truck	8.50				
	300	20% Dairy	11.99	11.99			
	100	wells	1.20		1.20		
	3 lbs	nails	.24				
6	100	Scratch	4.07		4.07		
	100	Mash	4.30		4.30		
	100	Horse Feed	3.72			3.72	
7		repair wagon	.25				
8	5 Gal.	Gas	1.-				
9	300	29%	11.51	11.51			
	100	16%	3.70	3.70			
9	100	Discs, Cleaner	1.26				
	5 lbs	Cleanser	.43				

Totals to pages 24 and 25, line 25.

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
				2.95				
				1.50				
	8.50							
				.24				
				.25				
	1.-							
		1.26						
		.43						

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
Totals to pages 24 and 25, line 26.							

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
Totals to pages 24 and 25, line 27.							

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
		Totals to pages 24 and 25, line 28.					

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
Totals to pages 24 and 25, line 29.							

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Live stock bought
			$	$	$	$	$
Line 14.	Hired milk hauling						
Line 15.	Purchases from plant						
Line 16.	........Mo. unpaid family labor *						
Line 17.	........Mo. board of hired labor †						
Line 18.	Totals of pages 24 and 25						
Line 19.	Totals of pages 2 and 3		113.91	63.96	26.25	12.53	
Line 20.	Totals of pages 4 and 5		226.05	72.01	27.00	25.43	
Line 21.	Totals of pages 6 and 7		294.64	61.40	19.51	21.13	
Line 22.	Totals of pages 8 and 9		13.78	~~16.36~~	.15	3.07	
Line 23.	Totals of pages 10 and 11		285.94	81.44	26.47	4.08	
Line 24.	Totals of pages 12 and 13		25.05	16.83			
Line 25.	Totals of pages 14 and 15						
Line 26.	Totals of pages 16 and 17						
Line 27.	Totals of pages 18 and 19						
Line 28.	Totals of pages 20 and 21						
Line 29.	Totals of pages 22 and 23						
Line 30.	**Total expenses for year ‡**						

* At the end of the year estimate the months and value, including board, of the labor of unpaid members of the family (except operator) doing farm work.

† Estimate the value of the board of any hired men boarded during the year.

‡ Transfer the column totals from line 30 of this page to the corresponding lines in the summary on page 33. The total of column 1 is the grand total of all columns and so is not transferred.

FARM EXPENSES (continued)

6 Auto expense §	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages §	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
	2.10	3.25		1.--	4.82			
	6.25	12.48		3.80		68.--		21.06
	28.90	14.46				109.78		39.46
	5.29	.60		.77				.20
	5.85	13.35		.40		109.78		44.57
	6.73	.60		.89				

..........Per cent (farm share).

§ Only the farm share of the auto expense total, column 6, is transferred to the summary page. The total of column 12 is not transferred to the summary page, because in computing labor income interest on the entire investment is deducted. However, for income-tax purposes the total amount of interest actually paid or accrued should be deducted from the item *farm income* on the summary page to determine the taxable income.

EGG SALES

Enter net amount received. Include cash sales and value traded for merchandise.

Column 1				
Date	Number of dozen	Grade	Price	Amount received
Totals to column 2				

Column 2				
Date	Number of dozen	Grade	Price	Amount received
Totals column 1				
Totals to column 3.				

EGG SALES

Enter net amount received. Include cash sales and value traded for merchandise.

Column 3				
Date	Number of dozen	Grade	Price	Amount received
Totals column 2.				
Totals to column 4.				

Column 4				
Date	Number of dozen	Grade	Price	Amount received
Totals column 3				
Total egg sales to page 33.				

MILK SALES

Month	Pounds	Test	Amount	Hauling	Purchases	C. I.	Orders	Amount of check
Sept.	9931	3.55	467. 85			4. 97	58--	~~467.~~
Oct.	9567	3.65	503. 84			4. 78	58--	404.
Extra Pym. for Sept.	9931		3. 97					441. 11 / 3. 97
Nov.	5326	3.75	286. 81			2. 66	58--	224. 89
			2					
Dec.	5866	3.75	313. 24			2. 93	58-	252. 31
Totals								

Transfer total of hired milk hauling to expense (page 24, line 14, columns 1 and 8). Transfer farm share of purchases from plant to expense (page 24, line 15, columns 1 and 8).

OTHER DAIRY-PRODUCT SALES

Column 1					Column 2				
Date	Product	Quantity	Price	Amount received	Date	Product	Quantity	Price	Amount received
					Total column 1				
Total to column 2.					Total to page 33.				

LIVESTOCK SOLD

Include cows, bulls, calves, horses, pigs, hens, broilers, sheep, and all other livestock sales.

Sold				Sold			
Date	Name or number	Number	Amount received	Date	Name or number	Number	Amount received
Oct. 10	two roosters	—	2 --	**Total** column 1			
Nov. 22	Calf		5. --				
Dec. 2nd	"	—	7 --				
	1 pig		60. -				
Total to column 2.				Total to page 33.			

CROP SALES

Column 1			Column 2		
Date	Crop (Kind and quantity)	Amount received	Date	Crop (Kind and quantity)	Amount received
			Total column 1		
Total to column 2			Total crop sales to page 33.		

CROPS RAISED

Crops	Variety			Acres	Yield per acre	Total production	Fertilizer Kind	Fertilizer Pounds	Loads of manure
Corn for grain (shelled)						bu.			
Corn for silage						tons			
Corn fodder						tons			
Sweet corn									
Potatoes						bu.			
Cabbage						tons			
Peas									
Beans									
Tomatoes									
Oats						bu.			
Barley						bu.			
Oats, barley, peas						bu.			
Buckwheat						bu.			
Wheat						bu.			
Alfalfa, first cutting						tons			
Alfalfa, second cutting				( )		tons			
Alfalfa, third cutting				( )		tons			
Mixed hay						tons			
						tons			
Timothy						tons			
Other hay						tons			
Apples						bu.			
Other fruit									

Total (omit hay cut 2nd and 3rd time)	
Acres double-cropped	
Difference = acres used for crops	
Woods	
Permanent pasture	
Other pasture	
Farmstead, roads, and waste land	
Total acres	

A record of both the acreage and production of each crop should be made.

After recording the acreages in crops distribute the remaining land between pasture woods, and farmstead and waste land.

If some crop land is rented from a neighbor, enter those crops separate from your own crops and mark them *rented land.*

MISCELLANEOUS RECEIPTS

Include man and team work off farm, trucking, jury, assessor, machine work, stock pastured, maple sugar and sirup, machinery sold, lumber, posts, wood, and other miscellaneous receipts.

Column 1			Column 2		
Date	Items (Kind and quantity)	Amount received	Date	Items (Kind and quantity)	Amount received
			Total column 1		
Total to column 2.			Total miscellaneous receipts to page 33.		

SUMMARY OF THE FARM BUSINESS FOR THE YEAR

SUMMARY OF FARM INVENTORIES

Enter from the book *Farm Inventory For Five Years* (page 12) the totals for the beginning and end of the current year. If inventories are not taken, estimate these values.

Line	Inventories	Beginning of year	End of year
1	Land and buildings		
2	Horses		
3	Poultry		
4	Other livestock		
5	Cattle		
6	Machinery and equipment		
7	Feed and supply		
8	Total farm inventories		
9	Place smaller total of line 8 under larger and subtract		
10	Decrease in farm inventory this page, column 1, line 27		xxxxxx
11	Increase in farm inventory this page, column 2, line 21	xxxxxx	
12	Average farm inventory for year average of beginning and end, line 8		

	FARM EXPENSES (column 1)			FARM RECEIPTS (column 2)		
	Expenses	Items from page	Amount	Receipts	Items from page	Amount
15	Feed bought for cattle	24		Egg sales	27	
16	Feed bought for poultry	24		Milk sales	28	
17	Feed bought for other stock	24		Other dairy products sold	28	
18	Livestock bought	24		Livestock sold	29	
19	Auto expense (farm share)	25		Crop sales	30	
20	Truck and tractor	25		Miscellaneous receipts	32	
21	Dairy expense	25		Increase in farm inventory	33	
22	Crop expense	25		**Total farm receipts**		
23	Machinery and equipment	25		**Total farm expenses** from column 1		
24	Buildings and fences	25		Farm income line 22 minus line 23		
25	Labor	25		Interest 5 per cent of line 12		
26	Miscellaneous expense	25		**Labor income** line 24 minus line 25		
27	Decrease in farm inventory	33				
28	**Total farm expenses**					

Labor income is the pay a farmer receives for his labor and management, in addition to the use of a house and farm products after paying all business expenses of the farm and after deducting a charge for the capital invested.

FACTORS FOR STUDYING THE FARM BUSINESS

Line	Factors	Your farm	Average of group of farms
1	**Size of business**		
2	Total acres from page 31		
3	Number of crop acres from page 31		
4	Number of cows from inventory		
5	Number of hens from inventory		
6	Man equivalent total months of labor ÷ 12		
7			
8			
9	**Labor efficiency**		
10	Crop acres per man line 3 ÷ line 6		
11	Cows per man line 4 ÷ line 6		
12			
13			
14			
15	**Rates of animal and crop production**		
16	Pounds of milk sold per cow total pounds sold ÷ line 4		
17	Eggs sold per hen total eggs sold ÷ line 5		
18	Mixed hay, tons per acre from page 31		
19	Alfalfa, tons per acre from page 31		
20			
21	Corn silage, tons per acre from page 31		
22	Potatoes, bushels per acre from page 31		
23	Cabbage, tons per acre from page 31		
24	Oats, bushels per acre from page 31		
25	Oats and barley, bushels per acre from page 31		
26			
27			
28			
29	**Other factors**		
30			
31			
32			
33			
34			
35			
36			

RECORD OF CREDIT TRANSACTIONS DURING THE YEAR

PAYABLE

Any items entered on the expense pages 2 to 25 which were bought on credit may also be entered here for reference. Money borrowed or other debts incurred during the year may be entered on this page.

Date	Name and remarks	Amount		Date due	Date paid

RECORD OF CREDIT TRANSACTIONS DURING THE YEAR

RECEIVABLE

Any items of income entered on the receipts pages 26 to 32 for which the cash was not received may also be entered here for reference Money loaned or invested during the year may be entered on this page.

Date	Name and remarks	Amount	Date due	Date paid

Farm Inventory

For Five Years

Name George Landecker

Post Office Remsen

County Oneida

For Years 19 47, 19 48, 19 49, 19 50, 19 ..... Inventory Date Jan 1,

Prepared by

Department of Agricultural Economics

New York State College of Agriculture
Ithaca, New York

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FARM INVENTORY
FOR FIVE YEARS

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THE FARM INVENTORY

What it is. A farm inventory is a list of what is owned and what is owed. It includes a list of all property and debts at a given time, together with the value of each item. From such an inventory, the net worth (difference between what is owned and what is owed) can be determined. Used with a second inventory taken a year later, the gain or loss for the year can be determined. And, used in connection with the Farm Cash Account Book, the necessary figures are provided to give a financial picture of the entire farm business and an analysis of its strong and weak points.

When to take it. The best time to take an inventory is at the beginning of the calendar year or some season when crops and supplies on hand are low. January 1 is most commonly used, although April 1 or May 1, which marks about the end of the barn feeding period on a dairy farm, is also a good date. In the fall when the pullets are housed is a logical date on a commercial poultry farm. Usually about half a day is needed to complete the inventory. The inventory should be taken at the same time each year.

How to take it. Go through each building and list the value of each item of machinery, livestock, feed, supplies, etc., on the proper page of the book.

Amounts. Careful counts should be made of all the livestock, and measurements or estimates should be made of the quantities of grain, hay, silage, and supplies on hand. Both amounts and values should be recorded. Rules for computing quantities of grain, hay, and silage are printed on the inside back cover of the book.

What it shows. An annual inventory will: (1) show the net worth above all debts; (2) show whether or not a person is getting ahead financially, and how much; (3) make a good basis for preparing a credit statement; (4) help to put the farm on a business basis; (5) provide a valuable list of all property for use in case of fire, in settling estates, or for other purposes.

LAND AND BUILDINGS INVENTORY

Inventory the land and buildings at their normal value. Land values should not be changed from year to year, unless the land has been tile drained or other improvements have been made. The value of the buildings should be depreciated when repairs are not enough to offset depreciation, and increased when improvements are made.

Only the total value of the farm is necessary for inventory purposes. If separate values are to be placed on the different buildings and land, first estimate the value of the whole farm. Then distribute this total between the buildings and the land, so that the sum of these different values equals the total value of the farm.

Items	Value 19 47	Value 19 48	Value 19 49	Value 19 50	Value 19 51	Value 19 52
House, operator's						
House						
Barn						
Barn						
Silo						
Cropland 30 Acres						
Orchard Acres						
Pasture land 40 Acres						
Woodland 22 Acres						
Total to page 12.	7500.-	7500.-	7500.-	7500.-	7500.00	7500.00

HORSES INVENTORY

Name	Year born	Year bought	Cost	Value 19 47	Value 19 48	Value 19 49	Value 19 50	Value 19 51	Value 19 52
Dick		1946		50.-	50.-	50.-	50.-	50.-	50.-
Pat		"		50.-	50.-	50.-	50.-	50.-	50.-
Total to page 12.				100.-	100.-	100.-	100.-	100.-	100.-

POULTRY INVENTORY

Description	19 47 No.	47 Value	19 48 No.	48 Value	19 49 No.	49 Value	19 50 No.	50 Value	19 51 No.	51 Value	19 52 No.	52 Value
Hens	100	250.-	70	225.-	125	187.-	105	185.-	60	120.-	75	150.-
Pullets			55									
Roosters												
Baby chicks												
Turkeys												
Ducks												
Geese												
Total to page 12.		250.-		225.-		187.-		185.-		120.00		150.00

OTHER LIVESTOCK INVENTORY

Description	19..... No.	..... Value	19 48 No.	48 Value	19..... No.	..... Value	19..... No.	..... Value	19..... No.	..... Value	19..... No.	..... Value
Sheep												
Sows												
Pigs			2	100.-								
Bees												
Total to page 12.				100.-								

CATTLE INVENTORY

List each animal by name or number if possible. Indicate by symbol in the narrow column whether the animal is a cow (C), heifer (H), veal calf (V), bull calf (BC), or herd bull (HB). The total number and value of each group may be shown in the summary section at the bottom of page 5.

Name or number	19 47	47 Value	19 48	48 Value	19 49	49 Value	19 50	50 Value	19 51	51 Value	19 52	52 Value
Tosca		250.-		250.-		225.-		225		225.-		225.-
Mimi		250.-		250.-		225.-		225		225.-		225.-
Hannah		250.-		sold								
Mignon		250.-		250.-		225.-		225		225.-		200.-
Iris		230.-		sold								
Mae		200.-		200.-		sold						
Evy		250.-		250.-		225.-		225		225.-		200.-
Silvs		250.-		250.-		sold						
Bob		250.-		250.-		225.-		sold				
Brunhilde		250.-		250.-		225.-		225		225.-		—
Lulu		220.-		220.-		200.-		sold				
Lola		220.-		220.-		225.-		225		225.-		200.-
Carmen		220.-		sold								
Daisy		250.-		250.-		225.-		225		225.-		—
Isolde		200.-		200.-		~~225.-~~						
Snow ball		250.-		250.-		225.-		sold				
Gilda		200.-		200.-		200		200		200.-		200.-
Aida		250.-		250.-		225		225		225.-		200.-
Jill		200.-		200.-		200		225		225.-		—
Joan		100.-		150.-		sold						
Blackie				225.-		225.-		sold				
Sam				225.-		200.-		200		200.-		200.-
Heifer				200.-		died						
Hannah				200.-		225.-		sold				
Oscar	H.B	100.-		sold								
Total to page 4.		4640.00		4780.-		3500.-		2475.00		2425.00		1000

CATTLE INVENTORY (continued)

List each animal by name or number if possible. Indicate by symbol in the narrow column whether the animal is a cow (C), heifer (H), veal calf (V), bull calf (BC), or herd bull (HB). The total number and value of each group may be shown in the summary section at the bottom of page 5.

Name or number	19 47		19 48		19 49		19 50		19 51		19 52	
		Value		Value		Value		Value		Value		Value
Total brought forward from page 3.		4640.-		4780.-		3500.-		2425.-		2425		
Butterfly	H	100.-		150.-	C	200.-		[illegible]		[illegible]		
Birch	"	75.-		100.-	C	200.-		200.-		200.-		200.-
Hermine	"	75.-		100.-	C	200.-		225		200.-		200.-
Shield	"	75.-		100.-		sold						
Bertha	"	50.-										
Nedda	"			75.-	H	100.-		225.-		225.00		225.-
Snow White	"			75.-	H	100.-		200.-		sold		
~~Iris~~ Fanny Farts	"			75.-	H	100.-		225.-		225.00		200.-
~~Carmen~~ (Dolly)	"			25.	H	100.-		sold				
Louise					H	50.-		100.-		225.00		225.-
Sigelinde					H	50.-		200.-		200.00		sold
Ulla					H	50.-		200.-		200.00		sold
Follow					H	~~50.-~~		sold				—
Bertha (Tulz)					H	50.-		sold				—
~~Lorraine~~ (Mimi)					H	25.-		100.-		200.-		225.-
Joan (Sam)					H	50.-		100.-				
~~Jessie~~ (Birch)					H	25.-		100		200.-		200.-
Minora					H	4850		100.-		150.-		200.-
Irene								75		150.-		100.-
Anna								100.-		150.-		200.-
Daisy								100.-		150.-		150.-
Cyrus ~~Hot Bull~~								50.-		100.-		~~200.-~~
Mary (Fanny)								50.-		100		100.-
Holly							B	100.-		Sold		
Molly								225.-		225.-		200.-
Ezra									B	150.-		—
Vinnie (Louise)									H	50.-		150.-
Mabel (Lyla)										50.-		150.-
(Mimi)										50.-		150.-
Spe ~~Bull~~										100.-		150.-
Lucia										100.-		150.-
Viola		5015.-						5300.-		100.-		150.-
Total to page 5.		~~375.-~~ 4640.-		5490.-		4850.-		~~1875.00~~ 3425.00		5925.00		3685

CATTLE INVENTORY (continued)

Name or number	19.....		19.....		19.....		19.....		19.....		19.....	
		Value		Value		Value		Value		Value		Value
Total brought forward from page 4												685 —
Sigrun (Nedda)												180 —
Sybil (Anna)												100 —
Sophie (Nedda)												100 —
Gretel (Lina)												100 —
Lelani (Minora)												100 —
Bob												100 —
Hermann												200 —
Nedda II												200 —
Iris' calf												50
Total to bottom this page.												4735 —

SUMMARY OF CATTLE INVENTORY

Class	19 47		19 48		19 49		19		19		19	
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
Cows												
Heifers												
Veal calves												
Bull calves												
Herd bulls												
Total to page 12.												

MACHINERY AND EQUIPMENT INVENTORY

The first inventory of farm machinery may be made on the basis of what the different pieces would bring at a well-attended auction. Each machine should be depreciated on the basis of how many years it will last on your farm.

Description	Year bought	Cost	Value 19 47	Value 19 48	Value 19 49	Value 19 50	Value 19 51	Value 19 52
Power								
Tractor	1948			1300.-	1170.-	1040.-	910.-	780.-
Truck	1946		50.-	400.-	320.-	240.-	160.-	80.-
Snow Plow	1948			180.-	162.-	144.-	126.-	108.-
Auto (farm share) Plow		180.-		180.-	162.-	144.-	126.-	108.-
Tractor chain	1948	28.00			28.00		28.-	18.-
Gas engines					28.-	28.-		
Electric motors		150.-	150.-	150.-	135.-	120.-	105.-	90.-
Wagons and harness								
Wagon		10.-	10.-	10.-	10.-	10.-	10.-	—
Wagon		20.-	20.-	20.-	20.-	20.-	20.-	10.-
Sleighs, sleds		10.-	10.-	10.-	5.-	5.-	5.-	5.-
Hay racks		20.-		20.-	18.-	16.-	46.-	41.-
Manure spreader	49	300			300.-	270.-	240.-	210.-
Harness		25.-	25.-	25.-	25.-	25	25.-	10.-
Plows and cultivators								
Tractor plow								
Walking plow								
Sulky plow		10.-	10.-	10.-	sold			
Tractor disc	1949	175.-			165.-	145.-	125.-	105.-
Disc harrow	1	15.-	15.-	15.-	sold			
Spring-tooth harrow		15.-	15.-	15.-	15.-	15.-	15.-	5.-
Spike-tooth harrow		15.-	15.-	15.-	15.-	15.-	15.-	5.-
Cultivator 1-horse								
Cultivator 2-horse		20.-	20.-	20.-	15.-	15.-	15.-	10.-
Roller 1/2 int.		80.-	100	10.-	10.-	10.-	10.-	10.-
Weeder								
Haying machinery								
Mower		90.-	90.-	90.-	81.-	70.-	61.-	52.-
Dump rake		100.-	100.-	100.-	90.-	80.-	70.-	50.-
Side-delivery rake		15.-	15.-	15.-	10.-	10.-	10.-	10
Hay loader		50.-	50.-	50.-	45.-	40.-	35.-	30.-
Hay ~~tedder~~ hoist			100.-	100.-	90.-	80.-	70.-	50
Hay fork and rope		50.-	50.	50 -	45.-	40.-	35	30.-
Grass seeder								
Total to page 7.			755.-	2428.-	2986	2582.-	2272.-	1859.-

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MACHINERY AND EQUIPMENT INVENTORY (continued)

The first inventory of farm machinery may be made on the basis of what the different pieces would bring at a well-attended auction. Each machine should be depreciated on the basis of how many years it will last on your farm.

Description	Year bought	Cost	Value 19 47	Value 19 48	Value 19 49	Value 19 50	Value 19 51	Value 19 52
Total from page 6.	?		755.-	2628.-	2986.-	2582	2272.-	1859
Corn machinery								
Corn planter 1946		50.-	50.-	50.-	45.-	40.-	35.-	30.-
Corn binder 1/2 int.		25.-	25.-	25.-	20.-	15.-	10.-	—
Ensilage cutter		25.-	25.-	25.-				
~~Corn sheller~~ Field chopper 1/2 int. 51		600.-					540.-	480.-
Small-grain machinery								
Grain drill		100.-	100.-	100.-	90.-	80.-	70.-	60.-
~~Grain binder~~ Elevator + Auto	1952	400.-						810.-
~~Thresher~~ Unloader	1952	200.-						180.-
~~Fan mill~~ Silage blower	1951	75.-					65.-	55.-
Other machinery								
Potato planter								
Potato digger								
Cabbage setter								
Bean puller								
Lime sower 1/2 int.							65.-	55.- 45.-
Sprayer		5.-	5.-	5.-	5.-	5.00	5.-	3.-
Dairy equipment								
Milking machine		200.-	200.-	200.-	180.-	160.-	140.-	120.-
Milk cooler	1948			100.-	90.-	80.-	70.-	60.-
Separator		25.-	25.-	25.-	15.-	sold		
Cans, pails, strainers		15.-	15.-	15.-	15.-	15.0	15.-	10.-
Clippers	48	28.-		28.-	25.-	20.-	15.-	10.-
Poultry equipment								
Incubator								
Brooder houses								
Brooder stoves	}	10.-	10.-	10.-	9.-	7.-	15.-	15.-
Feed hoppers	}	2.-	2.-	2.-	2.-	2.-		
Watering equipment	}	2.-	2.-	2.-	2.-	2.-		
Egg crates, cartons								
Miscellaneous								
Buzz saw		10.-	10.-	10.-	10.-	10.-	10.-	—
Sugaring equipment								
Small shop tools		5.-	5.-	5.-	5.-	5.-	5.-	5.-
Feed grinder								
Light plant								
Total to page 12.			1129	3170.-	3499.-	518.00	3327.-	3742.-

FEED AND SUPPLY INVENTORY

Use selling prices at the farm for inventorying crops. Directions for estimating the amounts of various crops are give on the inside of the back cover.

Item	19 47		19 48		19 49		19 50		19 51		19 52	
	Amount	Value	Amount	Value	Amount	Value	Amount	Value	Amount	Value	Amount	Value
Grain: Oats							100 bu.	100.-	256 bu.	25.60	45	45.-
Oats and barley												
Corn												
Buckwheat												
Wheat												
Roughage: Alfalfa												
Other hay	40 t.	600.-	80	300.-	19	285.-	30	450.-	35	525.-	45	675.-
Corn silage	55	550.-	30	150.-	48	204	50	250.-	45	225.-	40	200
Straw							3 t.	75.-	3	60.-	3	60.-
Other: Potatoes												
Beans												
Cabbage												
Apples												
Seeds: Grass												
Mixed dairy feed	400	20.-	500	12.-	300	12.-	400	12.00	500	21.-	900	40.-
Mixed poultry feed	300	15.-	200	10.-	200	8.-	200	8.00	200	9.-		10.-
Spray materials												
Fertilizer												
Lime												
Containers												
Lumber												
Growing wheat												
Total to page 12.		1215.-		472.-		509.-		895.00		865.-		1030.-

CASH AND OTHER PROPERTY OWNED

Cash, stocks and bonds, and other property owned by you at time of inventory.

Items	19 47	19 48	19 49	19 50	19 51	19 52
Cash on hand	25.-	15.-	20.-	20.-	25.00	25.-
Cash in bank	210.-	125.-	113.67	200.-	205.00	450.-
Stocks and bonds at present value				25.00	25.00	25.-
						60.-
						188
Household goods						
Cash surrender value of life insurance						
Auto (personal share)						
Total to page 12.	235.-	140.-	133.-	245.00	255.-	708.-

NOTES AND ACCOUNTS RECEIVABLE

Notes, mortgages, and accounts due you from others at the time of inventory.

Persons or firms owing you	Date due	19......	19......	19......	19......	19......	19......
Total to page 12.							

NOTES AND ACCOUNTS PAYABLE

Mortgages, notes, store bills, and other accounts that you owe at the time of inventory.

Persons or firms you owe	Date due	1947	1948	1949	1950	1951	1952
Mortgages							
Oneida National Bank + Trust Co.	1961	6428.43	6120.-	5635.34	5128.20	4704.44	4263.44
E. E. Harris	1952	3400.-	2700.-	2250.76	1650.00		
Notes Production Credit						1016.00	1350.-
First Bank Remsen						305.00	—
Accounts							
Accts Payable				136			
Total to page 12.		9828.43	8820.-	7886.10 136 8022	6778.20	6025.44	5613.44

SUMMARY SHOWING NET WORTH AND GAIN OR LOSS FOR THE YEAR

Items		Items from page	Value 19 47	Value 19 48	Value 19 49	Value 19 50	Value 19 51	Value 19 52
Property owned:	Land and buildings	1	7500.-	7500.-	7500.-	7500.-	7500.-	7500.-
	Horses	1	100.-	100.-	100.-	100.-	100.-	100.-
	Poultry	2	250.-	225.-	180	185.-	120.-	100.-
	Other livestock	2		100.-				
	Cattle	5	5100.-	5490.-	4850.-	5300.-	5925.-	4735.-
	Machinery and equipment	7	1129.-	3170.-	3449.-	3100.-	3327.-	3742.-
	Feed and supply	8	1215.-	972.-	509.-	895.-	865.-	1030.-
	Cash and other property	9	235.-	140.-	133	245	255.-	208.-
	Notes and accounts receivable	10						
	Total		15629.-	16282.-	16728.-	17325.-	18092.-	17965.-
Debts:	Notes and accounts payable	11	9828.-	9621.-	6228.-	6728.-	6025.-	5613.-
Net worth			5801.-	7361.-	10500.-	10597.-	12067	12349
Loss for the year					8706			
Gain for the year							1470.-	275.-

HOW TO USE YOUR INVENTORY IN OBTAINING CREDIT

Every type of farming uses credit in some form. Commercial banks and production-credit associations are the cheapest and the most satisfactory sources of short-term farm credit. Feed stores and other farm-supply dealers handle farm supplies more efficiently than they can handle credit. For this reason, credit obtained from merchants and dealers frequently costs from two to three times as much as that from banks or production-credit associations.

If a farmer needs to borrow money, a credit statement based or his farm inventory will help him to obtain credit on a business basis. Bankers and officers of production-credit associations are responsible to their depositors and stockholders for the money that they loan and are entitled to the information about a borrower's business that a credit statement gives. A farmer is entitled to the better credit standing which a credit statement usually gives him.

The credit statement on the opposite page, and on those following it, is the official form adopted by the New York State Bankers Association and the Federal Reserve Bank of New York, and is for use in applying for credit at a local commercial bank. Other credit statements for use in applying for credit at a production-credit association are available from such agencies.

Form CR 114

Form Suggested by Federal Reserve Bank of New York.

FARM CREDIT STATEMENT OF _____

BUSINESS _____ ADDRESS _____

TO _____ BANK OF _____

I, the undersigned, make the following statement of all my assets and liabilities at the close of business on the date named below and give other material information for the purpose of obtaining from you advances on notes and bills bearing my signature or endorsement, and for obtaining credit generally upon present and future applications.

FINANCIAL CONDITION AT CLOSE OF BUSINESS ON THE _____ DAY OF _____, 19____

(PLEASE FILL IN ALL SPACES AND COMPLETE ALL SCHEDULES ON BOTH SIDES; Insert "NONE" Where Appropriate.)

CUT ON THIS LINE

ASSETS (WHAT I OWN)	Omit Cents	LIABILITIES (WHAT I OWE)	Omit Cents
Farm Lands and Buildings At present reasonable value, not deducting mortgages	$	**Mortgage Loans on Farm** Not including notes secured by mortgages	$
Other Real Estate At present reasonable value, not deducting mortgages		**Mortgage Loans on Other Real Estate** Not including notes secured by mortgages	
Trucks, Tractors and Automobiles At present reasonable value		**Balance Owing on Land Contract**	
Other Farm Machinery and Equipment At present reasonable value		**Notes Payable to Dealers and Merchants** Not covered by security	
		Notes Payable to Dealers and Merchants Covered by security described below:	
Pure Bred Cows No. Breed			
Grade Cows No. Breed			
Pure Bred Bulls No. Breed		**Notes Payable to Banks** Not covered by security	
Grade Bulls No. Breed		**Notes Payable to Banks** Covered by security described below:	
Heifers and Yearlings No. Breed			
Calves No. Breed			
Sheep No. Breed		**Notes Payable to Production Credit Assn.** Covered by security described below:	
Hogs No. Breed			
Laying Hens—Roosters No. Breed			
Pullets No. Breed		**Notes Payable to Relatives and Friends** Not covered by security	
Broilers No. Breed		**Notes Payable to Relatives and Friends** Covered by security described below:	
Chicks No. Breed			
Other Poultry No. Description		**Notes and Loans Payable to Others** Not covered by security	
		Notes and Loans Payable to Others Covered by security described below:	
Horses No. Breed			
Colts No. Breed			
Harvested Crops Held for Sale At present selling value			
Harvested Crops for Farm Use At present value		**Accounts Payable** Store and other accounts not covered by notes	
Growing Crops At cost		**Rent Owed by Me** Due but unpaid	
Feed, Seeds, Fertilizer, Supplies, etc. At cost		**Interest Owed by Me, Due but Unpaid** On mortgages, loans, notes, etc.	
Accounts Receivable Good and collectible		**Taxes and Assessments** Due but unpaid	
Notes and Loans Receivable Good and collectible		**Storage Owing on Goods in Warehouses** Payable before release of goods	
Cash Surrender Value of Life Insurance Without deducting any loans against policies		**Loans from Life Ins. Co's. on Life Policies**	
Stocks, Bonds, Certificates of Indebtedness, etc. At present market value		**Other Debts** Description:	
Cash on Hand and in Banks Including savings accounts			
Personal Property and Other Assets Description:		**Total Liabilities**	$
		Net Worth Total assets less total liabilities	$
Total Assets	$	**Total Liabilities and Net Worth**	$

CONTINGENT LIABILITIES: I am liable on notes of my customers, which I have endorsed and discounted with banks, amounting to $_____; on unpaid notes endorsed or guaranteed by me as an accommodation to others $_____; on bail bonds $_____. Other contingent liabilities, as described: $ _____

(Continued on other side)

(Continued from other side)

LOCATION AND DESCRIPTION OF FARM: Located in Town of_____, County of _____, State of_____, on _____ Road _____miles from nearest village or city, which is _____
Assessed tax value: $_____ Total acres:_____ Number of acres cultivated:_____ Land class:_____.
Kind of road: _____ Name and location of milk plant used: _____

TITLE TO FARM AND OTHER REAL ESTATE: The legal and equitable title to all the real estate listed in this statement is solely in the name of the undersigned, except as follows: _____

FIRE INSURANCE: Main dwelling: $_____, main barn: $_____, other buildings: $_____, livestock: $_____, produce: $_____, machinery: $_____, household goods: $_____, auto and truck: $_____

LIABILITY INSURANCE (Auto and Truck): Personal injury: $_____, property damage: $_____

LIFE INSURANCE: Face amount of policies: $_____Name of insured: _____
Name of beneficiary: _____Name of insurance company: _____

TAXES (Last Tax Year): State, County & Town: $_____, School: $_____, other real estate taxes: $_____

PLEDGE OF FUTURE INCOME: I have not pledged my future income, except as follows: Canning crops $_____
Milk check $_____To whom pledged: _____

SUITS, JUDGMENTS & OTHER LEGAL ACTIONS: I have outstanding or pending against me no suits, judgments or other legal actions, and to the best of my knowledge no legal actions are to be started against me, except as follows: _____

PERSONAL STATUS: I am aged_____years. Marital status (single, married, etc.):_____No. of dependents:_____
Wife'a (or husband's) name: _____The following members of family help on farm: _____

OTHER BUSINESS INTERESTS: I have no business interests other than my farm, except as follows: _____

CROP OPERATIONS:

LAST CROP YEAR					THIS CROP YEAR				
Kind of Crop	Acres	*Yield Per Acre	*Yield Total	Total Sales	Crops Growing or to be Grown	Acres	*Expected Yield Per Acre	*Expected Yield Total	Expected Sales
				$					$

*Stated in appropriate units, such as tons, bushels, pounds, etc.

(The following information should be submitted if available.)

CASH INCOME & OUTGO DURING PAST YEAR, beginning_____, 19____and ending _____19____.
CAUTION: List below only actual cash which came in or went out last year. Do not list parts of purchases unpaid for on above date.

CASH INCOME DURING PERIOD		CASH OUTGO DURING PERIOD		CASH OUTGO DURING PERIOD	
Sale of:		Hired Help		Electricity & Phone	$
Crops	$	_____months	$	Family Medical Exp.	
Livestock		Feed and Grain		Family Education	
Milk		Hay and Straw		Clothing, etc.	
Other Dairy Products		Seeds		Food Bought	
Eggs		Fertilizer, Sprays, etc.		Life Ins. Premiums	
Poultry		Gasoline and Oil		Misc. Personal Expenses	
Other Farm Products		Fire Insurance			
Real Estate		Taxes & Assessments			
Securities		Interest		Bank Loans Paid	
		Truck & Auto Licenses		Mortgages Paid	
Cash received from:		Dues and Fees		Other Loans Paid	
Outside Work		Rent			
Government Payments		Mach'y. Repairs & Tires		Money Loaned to Others	
Interest		Improvements & Repairs			
Bank Loans		Livestock Paid for			
Other Loans		Poultry Paid for			
		Machinery Paid for			
Other Cash Income (describe)		Auto or Truck Paid for			
		Real Estate Paid for			
		Securities Paid for			
Total Cash Income	$	Total Cash Outgo During Period (Total of both Columns)		$	

I, the undersigned, hereby certify that the figures, information and statements contained in this credit statement, both printed and written, have been carefully read by me before signing and are true and give a correct showing of my financial condition on the date stated. In the event of any material change in my financial condition, I agree to notify said bank immediately in writing.

Signed this_____ day of_____, 19____. Signature: _____

(If this is a joint statement, all persons at interest should sign.) Signature: _____

(If there is not sufficient space for your needs in connection with any schedule, set up the required information on a separate sheet of paper and attach it to this statement form.)

(PLEASE FILL IN ALL SPACES AND COMPLETE ALL SCHEDULES ON BOTH SIDES; Insert "NONE" Where Appropriate.)
CUT ON THIS LINE

Form CR 114 — Form Suggested by Federal Reserve Bank of New York.

FARM CREDIT STATEMENT OF _____

BUSINESS _____ADDRESS _____

TO _____BANK OF _____

I, the undersigned, make the following statement of all my assets and liabilities at the close of business on the date named below and give other material information for the purpose of obtaining from you advances on notes and bills bearing my signature or endorsement, and for obtaining credit generally upon present and future applications.

FINANCIAL CONDITION AT CLOSE OF BUSINESS ON THE_____DAY OF _____, 19____

ASSETS (WHAT I OWN)	Omit Cents	LIABILITIES (WHAT I OWE)	Omit Cents
Farm Lands and Buildings At present reasonable value, not deducting mortgages	$	**Mortgage Loans on Farm** Not including notes secured by mortgages	$
Other Real Estate At present reasonable value, not deducting mortgages		**Mortgage Loans on Other Real Estate** Not including notes secured by mortgages	
Trucks, Tractors and Automobiles At present reasonable value		**Balance Owing on Land Contract**	
Other Farm Machinery and Equipment At present reasonable value		**Notes Payable to Dealers and Merchants** Not covered by security	
		Notes Payable to Dealers and Merchants Covered by security described below:	
Pure Bred Cows No. Breed			
Grade Cows No. Breed			
Pure Bred Bulls No. Breed		**Notes Payable to Banks** Not covered by security	
Grade Bulls No. Breed		**Notes Payable to Banks** Covered by security described below:	
Heifers and Yearlings No. Breed			
Calves No. Breed			
Sheep No. Breed		**Notes Payable to Production Credit Assn.** Covered by security described below:	
Hogs No. Breed			
Laying Hens—Roosters No. Breed			
Pullets No. Breed		**Notes Payable to Relatives and Friends** Not covered by security	
Broilers No. Breed		**Notes Payable to Relatives and Friends** Covered by security described below:	
Chicks No. Breed			
Other Poultry No. Description			
		Notes and Loans Payable to Others Not covered by security	
Horses No. Breed		**Notes and Loans Payable to Others** Covered by security described below:	
Colts No. Breed			
Harvested Crops Held for Sale At present selling value			
Harvested Crops for Farm Use At present value		**Accounts Payable** Store and other accounts not covered by notes	
Growing Crops At cost		**Rent Owed by Me** Due but unpaid	
Feed, Seeds, Fertilizer, Supplies, etc. At cost		**Interest Owed by Me, Due but Unpaid** On mortgages, loans, notes, etc.	
Accounts Receivable Good and collectible		**Taxes and Assessments** Due but unpaid	
Notes and Loans Receivable Good and collectible		**Storage Owing on Goods in Warehouses** Payable before release of goods	
Cash Surrender Value of Life Insurance Without deducting any loans against policies		**Loans from Life Ins. Co's. on Life Policies**	
Stocks, Bonds, Certificates of Indebtedness, etc. At present market value		**Other Debts** Description:	
Cash on Hand and in Banks Including savings accounts			
Personal Property and Other Assets Description:		**Total Liabilities**	$
		Net Worth Total assets less total liabilities	$
Total Assets	$	**Total Liabilities and Net Worth**	$

CONTINGENT LIABILITIES: I am liable on notes of my customers, which I have endorsed and discounted with banks, amounting to $_____; on unpaid notes endorsed or guaranteed by me as an accommodation to others $_____; on bail bonds $_____. Other contingent liabilities, as described: $_____

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LOCATION AND DESCRIPTION OF FARM: Located in Town of _____, County of _____, State of _____, on _____ Road _____ miles from nearest village or city, whicb is _____
Assessed tax value: $_____ Total acres: _____ Number of acres cultivated: _____ Land class: _____
Kind of road: _____ Name and location of milk plant used: _____

TITLE TO FARM AND OTHER REAL ESTATE: The legal and equitable title to all the real estate listed in this statement is solely in the name of the undersigned, except as follows: _____

FIRE INSURANCE: Main dwelling: $_____, main barn: $_____, other buildings: $_____, livestock: $_____, produce: $_____, machinery: $_____, household goods: $_____, auto and truck: $_____

LIABILITY INSURANCE (Auto and Truck): Personal injury: $_____, property damage: $_____

LIFE INSURANCE: Face amount of policies: $_____ Name of insured: _____
Name of beneficiary: _____ Name of insurance company: _____

TAXES (Last Tax Year): State, County & Town: $_____, School: $_____, other real estate taxes: $_____

PLEDGE OF FUTURE INCOME: I have not pledged my future income, except as follows: Canning crops $_____
Milk check $_____ To whom pledged: _____

SUITS, JUDGMENTS & OTHER LEGAL ACTIONS: I have outstanding or pending against me no suits, judgments or other legal actions, and to the best of my knowledge no legal actions are to be started against me, except as follows: _____

PERSONAL STATUS: I am aged _____ years. Marital status (single, married, etc.): _____ No. of dependents: _____
Wife's (or husband's) name: _____ Tbe following members of family belp on farm: _____

OTHER BUSINESS INTERESTS: I have no business interests other tban my farm, except as follows: _____

CROP OPERATIONS:

LAST CROP YEAR					THIS CROP YEAR				
Kind of Crop	Acres	*Yield Per Acre	*Yield Total	Total Sales	Crops Growing or to be Grown	Acres	*Expected Yield Per Acre	*Expected Yield Total	Expected Sales
				$					$

*Stated in appropriate units, such as tons, bushels, pounds, etc.

(The following information should be submitted if available.)
CASH INCOME & OUTGO DURING PAST YEAR, beginning _____, 19____ and ending _____ 19____.
CAUTION: List below only actual cash which came in or went out last year. Do not list parts of purchases unpaid for on above date.

CASH INCOME DURING PERIOD		CASH OUTGO DURING PERIOD			
Sale of:		Hired Help		Electricity & Phone	$
Crops	$	_____ months	$	Family Medical Exp.	
Livestock		Feed and Grain		Family Education	
Milk		Hay and Straw		Clothing, etc.	
Other Dairy Products		Seeds		Food Bought	
Eggs		Fertilizer, Sprays, etc.		Life Ins. Premiums	
Poultry		Gasoline and Oil		Misc. Personal Expenses	
Other Farm Products		Fire Insurance			
Real Estate		Taxes & Assessments			
Securities		Interest		Bank Loans Paid	
		Truck & Auto Licenses		Mortgages Paid	
Cash received from:		Dues and Fees		Other Loans Paid	
Outside Work		Rent			
Government Payments		Mach'y. Repairs & Tires		Money Loaned to Others	
Interest		Improvements & Repairs			
Bank Loans		Livestock Paid for			
Other Loans		Poultry Paid for			
		Machinery Paid for			
Other Cash Income (describe)		Auto or Truck Paid for			
		Real Estate Paid for			
		Securities Paid for			
Total Cash Income	$	Total Cash Outgo During Period (Total of both Columns)			$

I, the undersigned, hereby certify that the figures, information and statements contained in this credit statement, both printed and written, have been carefully read by me before signing and are true and give a correct showing of my financial condition on the date stated. In the event of any material change in my financial condition, I agree to notify said bank immediately in writing.

Signed this _____ day of _____, 19____. Signature: _____

(If this is a joint statement, all persons at interest should sign.) Signature: _____

(If there is not sufficient space for your needs in connection with any schedule, set up the required information on a separate sheet of paper and attach it to this statement form.)

(PLEASE FILL IN ALL SPACES AND COMPLETE ALL SCHEDULES ON BOTH SIDES; Insert "NONE" Where Appropriate.)
CUT ON THIS LINE

Form CR 114

Form Suggested by Federal Reserve Bank of New York.

FARM CREDIT STATEMENT OF _____

BUSINESS _____ ADDRESS _____

TO _____ BANK OF _____

I, the undersigned, make the following statement of all my assets and liabilities at the close of business on the date named below and give other material information for the purpose of obtaining from you advances on notes and bills bearing my signature or endorsement, and for obtaining credit generally upon present and future applications.

FINANCIAL CONDITION AT CLOSE OF BUSINESS ON THE _____ DAY OF _____, 19____.

ASSETS (WHAT I OWN)	Omit Cents	LIABILITIES (WHAT I OWE)	Omit Cents
Farm Lands and Buildings At present reasonable value, not deducting mortgages	$	Mortgage Loans on Farm Not including notes secured by mortgages	$
Other Real Estate At present reasonable value, not deducting mortgages		Mortgage Loans on Other Real Estate Not including notes secured by mortgages	
Trucks, Tractors and Automobiles At present reasonable value		Balance Owing on Land Contract	
Other Farm Machinery and Equipment At present reasonable value		Notes Payable to Dealers and Merchants Not covered by security	
		Notes Payable to Dealers and Merchants Covered by security described below:	
Pure Bred Cows No. Breed			
Grade Cows No. Breed			
Pure Bred Bulls No. Breed		Notes Payable to Banks Not covered by security	
Grade Bulls No. Breed		Notes Payable to Banks Covered by security described below:	
Heifers and Yearlings No. Breed			
Calves No. Breed			
Sheep No. Breed		Notes Payable to Production Credit Assn. Covered by security described below:	
Hogs No. Breed			
Laying Hens—Roosters No. Breed			
Pullets No. Breed		Notes Payable to Relatives and Friends Not covered by security	
Broilers No. Breed		Notes Payable to Relatives and Friends Covered by security described below:	
Chicks No. Breed			
Other Poultry No. Description			
		Notes and Loans Payable to Others Not covered by security	
Horses No. Breed		Notes and Loans Payable to Others Covered by security described below:	
Colts No. Breed			
Harvested Crops Held for Sale At present selling value			
Harvested Crops for Farm Use At present value		Accounts Payable Store and other accounts not covered by notes	
Growing Crops At cost		Rent Owed by Me Due but unpaid	
Feed, Seeds, Fertilizer, Supplies, etc. At cost		Interest Owed by Me, Due but Unpaid On mortgages, loans, notes, etc.	
Accounts Receivable Good and collectible		Taxes and Assessments Due but unpaid	
Notes and Loans Receivable Good and collectible		Storage Owing on Goods in Warehouses Payable before release of goods	
Cash Surrender Value of Life Insurance Without deducting any loans against policies		Loans from Life Ins. Co's. on Life Policies	
Stocks, Bonds, Certificates of Indebtedness, etc. At present market value		Other Debts Description:	
Cash on Hand and in Banks Including savings accounts			
Personal Property and Other Assets Description:		Total Liabilities	$
		Net Worth Total assets less total liabilities	$
Total Assets	$	Total Liabilities and Net Worth	$

CONTINGENT LIABILITIES: I am liable on notes of my customers, which I have endorsed and discounted with banks, amounting to $_____; on unpaid notes endorsed or guaranteed by me as an accommodation to others $_____; on bail bonds $_____. Other contingent liabilities, as described: $_____

(Continued on otber side)

(Continued from other side)

LOCATION AND DESCRIPTION OF FARM: Located in Town of_____, County of _____, State of_____, on _____ Road _____miles from nearest village or city, which is _____
Assessed tax value: $_____. Total acres:_____. Number of acres cultivated:_____. Land class:_____.
Kind of road: _____ Name and location of milk plant used: _____

TITLE TO FARM AND OTHER REAL ESTATE: The legal and equitable title to all the real estate listed in this statement is solely in the name of the undersigned, except as follows: _____

FIRE INSURANCE: Main dwelling: $_____, main barn: $_____, other buildings: $_____, livestock: $_____, produce: $_____, machinery: $_____, household goods: $_____, auto and truck: $_____.

LIABILITY INSURANCE (Auto and Truck): Personal injury: $_____, property damage: $_____

LIFE INSURANCE: Face amount of policies: $_____Name of insured: _____
Name of beneficiary: _____Name of insurance company: _____

TAXES (Last Tax Year): State, County & Town: $_____, School: $_____, other real estate taxes: $_____

PLEDGE OF FUTURE INCOME: I have not pledged my future income, except as follows: Canning crops $_____
Milk check $_____To whom pledged: _____

SUITS, JUDGMENTS & OTHER LEGAL ACTIONS: I have outstanding or pending against me no suits, judgments or other legal actions, and to the best of my knowledge no legal actions are to be started against me, except as follows: _____

PERSONAL STATUS: I am aged_____years. Marital status (single, married, etc.):_____No. of dependents:_____
Wife's (or husband's) name: _____The following members of family help on farm: _____

OTHER BUSINESS INTERESTS: I have no business interests other than my farm, except as follows: _____

CROP OPERATIONS:

LAST CROP YEAR					THIS CROP YEAR				
Kind of Crop	Acres	*Yield Per Acre	*Yield Total	Total Sales	Crops Growing or to be Grown	Acres	*Expected Yield Per Acre	*Expected Yield Total	Expected Sales
				$					$

*Stated in appropriate units, such as tons, bushels, pounds, etc.

(The following information should be submitted if available.)

CASH INCOME & OUTGO DURING PAST YEAR, beginning_____, 19____and ending _____19____.
CAUTION: List below only actual cash which came in or went out last year. Do not list parts of purchases unpaid for on above date.

CASH INCOME DURING PERIOD		CASH OUTGO DURING PERIOD			
Sale of:		Hired Help		Electricity & Phone	$
Crops	$	_____months	$	Family Medical Exp.	
Livestock		Feed and Grain		Family Education	
Milk		Hay and Straw		Clothing, etc.	
Other Dairy Products		Seeds		Food Bought	
Eggs		Fertilizer, Sprays, etc.		Life Ins. Premiums	
Poultry		Gasoline and Oil		Misc. Personal Expenses	
Other Farm Products		Fire Insurance			
Real Estate		Taxes & Assessments			
Securities		Interest		Bank Loans Paid	
		Truck & Auto Licenses		Mortgages Paid	
Cash received from:		Dues and Fees		Other Loans Paid	
Outside Work		Rent			
Government Payments		Mach'y. Repairs & Tires		Money Loaned to Others	
Interest		Improvements & Repairs			
Bank Loans		Livestock Paid for			
Other Loans		Poultry Paid for			
		Machinery Paid for			
Other Cash Income (describe)		Auto or Truck Paid for			
		Real Estate Paid for			
		Securities Paid for			
Total Cash Income	$	Total Cash Outgo During Period (Total of both Columns)		$	

I, the undersigned, hereby certify that the figures, information and statements contained in this credit statement, both printed and written, have been carefully read by me before signing and are true and give a correct showing of my financial condition on the date stated. In the event of any material change in my financial condition, I agree to notify said bank immediately in writing.

Signed this_____day of_____, 19____. Signature: _____

(If this is n joint statement, all persons at interest should sign.) Signature: _____

(If there is not sufficient space for your needs in connection with any schedule, set up the required information on a separate sheet of paper and attach it to this statement form.)

(PLEASE FILL IN ALL SPACES AND COMPLETE ALL SCHEDULES ON BOTH SIDES; Insert "NONE" Where Appropriate.)
CUT ON THIS LINE

Form CR 114 — Form Suggested by Federal Reserve Bank of New York.

FARM CREDIT STATEMENT OF _____

BUSINESS _____ADDRESS _____

TO _____BANK OF _____

I, the undersigned, make the following statement of all my assets and liabilities at the close of business on the date named below and give other material information for the purpose of obtaining from you advances on notes and bills bearing my signature or endorsement, and for obtaining credit generally upon present and future applications.

FINANCIAL CONDITION AT CLOSE OF BUSINESS ON THE_____DAY OF _____, 19____.

ASSETS (WHAT I OWN)	Omit Cents	LIABILITIES (WHAT I OWE)	Omit Cents
Farm Lands and Buildings — At present reasonable value, not deducting mortgages	$ 7500.—	Mortgage Loans on Farm — Not including notes secured by mortgages	$ 4500.—
Other Real Estate — At present reasonable value, not deducting mortgages		Mortgage Loans on Other Real Estate — Not including notes secured by mortgages	
Trucks, Tractors and Automobiles — At present reasonable value	2000.—	Balance Owing on Land Contract	
Other Farm Machinery and Equipment — At present reasonable value	1500.—	Notes Payable to Dealers and Merchants — Not covered by security	600.—
		Notes Payable to Dealers and Merchants — Covered by security described below:	
Pure Bred Cows — No. 11 Breed	3850.—		
Grade Cows — No. 8 Breed	2700.—		
Pure Bred Bulls — No. Breed		Notes Payable to Banks — Not covered by security	600.—
Grade Bulls — No. Breed		Notes Payable to Banks — Covered by security described below:	
Heifers and Yearlings — No. 11 Breed	2200.—		
Calves — No. 6 Breed	600.—		
Sheep — No. Breed		Notes Payable to Production Credit Assn. — Covered by security described below:	600.—
Hogs — No. Breed			
Laying Hens—Roosters — No. 50 Breed	100.—		
Pullets — No. Breed		Notes Payable to Relatives and Friends — Not covered by security	700.—
Broilers — No. Breed		Notes Payable to Relatives and Friends — Covered by security described below:	
Chicks — No. 125 Breed	50.—		
Other Poultry — No. Description			
		Notes and Loans Payable to Others — Not covered by security	
Horses — No. 2 Breed	100.—	Notes and Loans Payable to Others — Covered by security described below:	
Colts — No. Breed			
Harvested Crops Held for Sale — At present selling value			
Harvested Crops for Farm Use — At present value		Accounts Payable — Store and other accounts not covered by notes	
Growing Crops — At cost		Rent Owed by Me — Due but unpaid	
Feed, Seeds, Fertilizer, Supplies, etc. — At cost	100.—	Interest Owed by Me, Due but Unpaid — On mortgages, loans, notes, etc.	
Accounts Receivable — Good and collectible	50.—	Taxes and Assessments — Due but unpaid	
Notes and Loans Receivable — Good and collectible		Storage Owing on Goods in Warehouses — Payable before release of goods	
Cash Surrender Value of Life Insurance — Without deducting any loans against policies	1000.—	Loans from Life Ins. Co's. on Life Policies	
Stocks, Bonds, Certificates of Indebtedness, etc. — At present market value		Other Debts — Description:	
Cash on Hand and in Banks — Including savings accounts	100.—		
Personal Property and Other Assets — Description:	500.—	Total Liabilities	$ 5800.—
		Net Worth — Total assets less total liabilities	$ 16,650.—
Total Assets	$22450.—	Total Liabilities and Net Worth	$

CONTINGENT LIABILITIES: I am liable on notes of my customers, which I have endorsed and discounted with banks, amounting to $_____; on unpaid notes endorsed or guaranteed by me as an accommodation to others $_____; on bail bonds $_____. Other contingent liabilities, as described: $ _____

(Continued on other side)

(Continued from other side)

LOCATION AND DESCRIPTION OF FARM: Located in Town of_____, County of _____, State of_____, on _____ Road _____miles from nearest village or city, which is _____
Assessed tax value: $_____, Total acres:_____. Number of acres cultivated:_____. Land class:_____.
Kind of road: _____ Name and location of milk plant used: _____

TITLE TO FARM AND OTHER REAL ESTATE: The legal and equitable title to all the real estate listed in this statement is solely in the name of the undersigned, except as follows: _____

FIRE INSURANCE: Main dwelling: $_____, main barn: $_____, other buildings: $_____, livestock: $_____, produce: $_____, machinery: $_____, household goods: $_____, auto and truck: $_____.

LIABILITY INSURANCE (Auto and Truck): Personal injury: $_____, property damage: $_____

LIFE INSURANCE: Face amount of policies: $_____Name of insured: _____
Name of beneficiary: _____Name of insurance company: _____

TAXES (Last Tax Year): State, County & Town: $_____, School: $_____, other real estate taxes: $_____

PLEDGE OF FUTURE INCOME: I have not pledged my future income, except as follows: Canning crops $_____
Milk check $_____To whom pledged: _____

SUITS, JUDGMENTS & OTHER LEGAL ACTIONS: I have outstanding or pending against me no suits, judgments or other legal actions, and to the best of my knowledge no legal actions are to be started against me, except as follows: _____

PERSONAL STATUS: I am aged_____years. Marital status (single, married, etc.):_____No. of dependents:_____
Wife's (or husband's) name: _____The following members of family help on farm: _____

OTHER BUSINESS INTERESTS: I have no business interests other than my farm, except as follows: _____

CROP OPERATIONS:

LAST CROP YEAR					THIS CROP YEAR				
Kind of Crop	Acres	*Yield Per Acre	*Yield Total	Total Sales	Crops Growing or to be Grown	Acres	*Expected Yield Per Acre	*Expected Yield Total	Expected Sales
				$					$

*Stated in appropriate units, such as tons, bushels, pounds, etc.

(The following information should be submitted if available.)
CASH INCOME & OUTGO DURING PAST YEAR, beginning_____, 19____and ending _____19____.
CAUTION: List below only actual cash which came in or went out last year. Do not list parts of purchases unpaid for on above date.

CASH INCOME DURING PERIOD		CASH OUTGO DURING PERIOD			
Sale of:		Hired Help		Electricity & Phone	$
Crops	$	_____months	$	Family Medical Exp.	
Livestock		Feed and Grain		Family Education	
Milk		Hay and Straw		Clothing, etc.	
Other Dairy Products		Seeds		Food Bought	
Eggs		Fertilizer, Sprays, etc.		Life Ins. Premiums	
Poultry		Gasoline and Oil		Misc. Personal Expenses	
Other Farm Products		Fire Insurance			
Real Estate		Taxes & Assessments			
Securities		Interest		Bank Loans Paid	
		Truck & Auto Licenses		Mortgages Paid	
Cash received from:		Dues and Fees		Other Loans Paid	
Outside Work		Rent			
Government Payments		Mach'y. Repairs & Tires		Money Loaned to Others	
Interest		Improvements & Repairs			
Bank Loans		Livestock Paid for			
Other Loans		Poultry Paid for			
		Machinery Paid for			
Other Cash Income (describe)		Auto or Truck Paid for			
		Real Estate Paid for			
		Securities Paid for			
Total Cash Income	$	Total Cash Outgo During Period (Total of both Columns)			$

I, the undersigned, hereby certify that the figures, information and statements contained in this credit statement, both printed and written, have been carefully read by me before signing and are true and give a correct showing of my financial condition on the date stated. In the event of any material change in my financial condition, I agree to notify said bank immediately in writing.

Signed this_____ day of_____, 19____. Signature: _____

(If this is a joint statement, all persons at interest should sign.) Signature: _____

(If there is not sufficient space for your needs in connection with any schedule, set up the required information on a separate sheet of paper and attach it to this statement form.)

(PLEASE FILL IN ALL SPACES AND COMPLETE ALL SCHEDULES ON BOTH SIDES: Insert "NONE" Where Appropriate.)
CUT ON THIS LINE.

Form CR 114

Form Suggested by Federal Reserve Bank of New York.

FARM CREDIT STATEMENT OF _____

BUSINESS _____ADDRESS _____

TO _____BANK OF _____

I, the undersigned, make the following statement of all my assets and liabilities at the close of business on the date named below and give other material information for the purpose of obtaining from you advances on notes and bills bearing my signature or endorsement, and for obtaining credit generally upon present and future applications.

FINANCIAL CONDITION AT CLOSE OF BUSINESS ON THE_____DAY OF _____, 19____

ASSETS (WHAT I OWN)	Omit Cents	LIABILITIES (WHAT I OWE)	Omit Cents
Farm Lands and Buildings At present reasonable value, not deducting mortgages	$	Mortgage Loans on Farm Not including notes secured by mortgages	$
Other Real Estate At present reasonable value, not deducting mortgages		Mortgage Loans on Other Real Estate Not including notes secured by mortgages	
Trucks, Tractors and Automobiles At present reasonable value		Balance Owing on Land Contract	
Other Farm Machinery and Equipment At present reasonable value		Notes Payable to Dealers and Merchants Not covered by security	
		Notes Payable to Dealers and Merchants Covered by security described below:	
Pure Bred Cows No. Breed			
Grade Cows No. Breed			
Pure Bred Bulls No. Breed		Notes Payable to Banks Not covered by security	
Grade Bulls No. Breed		Notes Payable to Banks Covered by security described below:	
Heifers and Yearlings No. Breed			
Calves No. Breed			
Sheep No. Breed		Notes Payable to Production Credit Assn. Covered by security described below:	
Hogs No. Breed			
Laying Hens—Roosters No. Breed			
Pullets No. Breed		Notes Payable to Relatives and Friends Not covered by security	
Broilers No. Breed		Notes Payable to Relatives and Friends Covered by security described below:	
Chicks No. Breed			
Other Poultry No. Description			
		Notes and Loans Payable to Others Not covered by security	
Horses No. Breed		Notes and Loans Payable to Others Covered by security described below:	
Colts No. Breed			
Harvested Crops Held for Sale At present selling value			
Harvested Crops for Farm Use At present value		Accounts Payable Store and other accounts not covered by notes	
Growing Crops At cost		Rent Owed by Me Due but unpaid	
Feed, Seeds, Fertilizer, Supplies, etc. At cost		Interest Owed by Me, Due but Unpaid On mortgages, loans, notes, etc.	
Accounts Receivable Good and collectible		Taxes and Assessments Due but unpaid	
Notes and Loans Receivable Good and collectible		Storage Owing on Goods in Warehouses Payable before release of goods	
Cash Surrender Value of Life Insurance Without deducting any loans against policies		Loans from Life Ins. Co'a. on Life Policies	
Stocks, Bonds, Certificates of Indebtedness, etc. At present market value		Other Debts Description:	
Cash on Hand and in Banks Including savings accounts			
Personal Property and Other Assets Description:		Total Liabilities	$
		Net Worth Total assets less total liabilities	$
Total Assets	$	Total Liabilities and Net Worth	$

CONTINGENT LIABILITIES: I am liable on notes of my customers, which I have endorsed and discounted with banks, amounting to $_____; on unpaid notes endorsed or guaranteed by me as an accommodation to others $_____; on bail bonds $_____. Other contingent liabilities, as described: $_____

(Continued on other side)

(Continued from other side)

LOCATION AND DESCRIPTION OF FARM: Located in Town of_____, County of _____, State of_____, on _____ Road _____miles from nearest village or city, which is _____
Assessed tax value: $_____ Total acres:_____ Number of acres cultivated:_____ Land class:_____
Kind of road: _____ Name and location of milk plant used: _____

TITLE TO FARM AND OTHER REAL ESTATE: The legal and equitable title to all the real estate listed in this statement is solely in the name of the undersigned, except as follows: _____

FIRE INSURANCE: Main dwelling: $_____, main barn: $_____, other buildings: $_____, livestock: $_____, produce: $_____, machinery: $_____, household goods: $_____, auto and truck: $_____

LIABILITY INSURANCE (Auto and Truck): Personal injury: $_____, property damage: $_____

LIFE INSURANCE: Face amount of policies: $_____Name of insured: _____
Name of beneficiary: _____Name of insurance company: _____

TAXES (Last Tax Year): State, County & Town: $_____, School: $_____, other real estate taxes: $_____

PLEDGE OF FUTURE INCOME: I have not pledged my future income, except as follows: Canning crops $_____
Milk check $_____To whom pledged: _____

SUITS, JUDGMENTS & OTHER LEGAL ACTIONS: I have outstanding or pending against me no suits, judgments or other legal actions, and to the best of my knowledge no legal actions are to be started against me, except as follows: _____

PERSONAL STATUS: I am aged_____years. Marital status (single, married, etc.):_____No. of dependents:_____
Wife's (or husband's) name: _____The following members of family help on farm: _____

OTHER BUSINESS INTERESTS: I have no business interests other than my farm, except as follows: _____

CROP OPERATIONS:

LAST CROP YEAR					THIS CROP YEAR				
Kind of Crop	Acres	*Yield Per Acre	*Yield Total	Total Sales	Crops Growing or to be Grown	Acres	*Expected Yield Per Acre	*Expected Yield Total	Expected Sales
				$					$

*Stated in appropriate units, such as tons, bushels, pounds, etc.

(The following information should be submitted if available.)
CASH INCOME & OUTGO DURING PAST YEAR, beginning_____, 19____and ending _____19____.
CAUTION: List below only actual cash which came in or went out last year. Do not list parts of purchases unpaid for on above date.

CASH INCOME DURING PERIOD		CASH OUTGO DURING PERIOD			
Sale of:		Hired Help		Electricity & Phone	$
Crops	$	_____months	$	Family Medical Exp.	
Livestock		Feed and Grain		Family Education	
Milk		Hay and Straw		Clothing, etc.	
Other Dairy Products		Seeds		Food Bought	
Eggs		Fertilizer, Sprays, etc.		Life Ins. Premiums	
Poultry		Gasoline and Oil		Misc. Personal Expenses	
Other Farm Products		Fire Insurance			
Real Estate		Taxes & Assessments			
Securities		Interest		Bank Loans Paid	
		Truck & Auto Licenses		Mortgages Paid	
Cash received from:		Dues and Fees		Other Loans Paid	
Outside Work		Rent			
Government Payments		Mach'y. Repairs & Tires		Money Loaned to Others	
Interest		Improvements & Repairs			
Bank Loans		Livestock Paid for			
Other Loans		Poultry Paid for			
		Machinery Paid for			
Other Cash Income (describe)		Auto or Truck Paid for			
		Real Estate Paid for			
		Securities Paid for			
Total Cash Income	$	Total Cash Outgo During Period (Total of both Columns)		$	

I, the undersigned, hereby certify that the figures, information and statements contained in this credit statement, both printed and written, have been carefully read by me before signing and are true and give a correct showing of my financial condition on the date stated. In the event of any material change in my financial condition, I agree to notify said bank immediately in writing.

Signed this_____day of_____, 19____. Signature: _____

(If this is a joint statement, all persons at interest should sign.) Signature: _____

(PLEASE FILL IN ALL SPACES AND COMPLETE ALL SCHEDULES ON BOTH SIDES; Insert "NONE" Where Appropriate.)
CUT ON THIS LINE

(If there is not sufficient space for your needs in connection with any schedule, set up the required information on a separate sheet of paper and attach it to this statement form.)

Form CR 114

Form Suggested by Federal Reserve Bank of New York.

FARM CREDIT STATEMENT OF _____

BUSINESS _____ADDRESS _____

TO _____BANK OF _____

I, the undersigned, make the following statement of all my assets and liabilities at the close of business on the date named below and give other material information for the purpose of obtaining from you advances on notes and bills bearing my signature or endorsement, and for obtaining credit generally upon present and future applications.

FINANCIAL CONDITION AT CLOSE OF BUSINESS ON THE_____DAY OF _____, 19____

ASSETS (WHAT I OWN)	Omit Cents	LIABILITIES (WHAT I OWE)	Omit Cents
Farm Lands and Buildings At present reasonable value, not deducting mortgages	$	Mortgage Loans on Farm Not including notes secured by mortgages	$
Other Real Estate At present reasonable value, not deducting mortgages		Mortgage Loans on Other Real Estate Not including notes secured by mortgages	
Trucks, Tractors and Automobiles At present reasonable value		Balance Owing on Land Contract	
Other Farm Machinery and Equipment At present reasonable value		Notes Payable to Dealers and Merchants Not covered by security	
		Notes Payable to Dealers and Merchants Covered by security described below:	
Pure Bred Cows No. Breed			
Grade Cows No. Breed			
Pure Bred Bulls No. Breed		Notes Payable to Banks Not covered by security	
Grade Bulls No. Breed		Notes Payable to Banks Covered by security described below:	
Heifers and Yearlings No. Breed			
Calves No. Breed			
Sheep No. Breed		Notes Payable to Production Credit Assn. Covered by security described below:	
Hogs No. Breed			
Laying Hens—Roosters No. Breed			
Pullets No. Breed		Notes Payable to Relatives and Friends Not covered by security	
Broilers No. Breed		Notes Payable to Relatives and Friends Covered by security described below:	
Chicks No. Breed			
Other Poultry No. Description			
		Notes and Loans Payable to Others Not covered by security	
Horses No. Breed		Notes and Loans Payable to Others Covered by security described below:	
Colts No. Breed			
Harvested Crops Held for Sale At present selling value			
Harvested Crops for Farm Use At present value		Accounts Payable Store and other accounts not covered by notes	
Growing Crops At cost		Rent Owed by Me Due but unpaid	
Feed, Seeds, Fertilizer, Supplies, etc. At cost		Interest Owed by Me, Due but Unpaid On mortgages, loans, notes, etc.	
Accounts Receivable Good and collectible		Taxes and Assessments Due but unpaid	
Notes and Loans Receivable Good and collectible		Storage Owing on Goods in Warehouses Payable before release of goods	
Cash Surrender Value of Life Insurance Without deducting any loans against policies		Loans from Life Ins. Co's. on Life Policies	
Stocks, Bonds, Certificates of Indebtedness, etc. At present market value		Other Debts Description:	
Cash on Hand and in Banks Including savings accounts			
Personal Property and Other Assets Description:		Total Liabilities	$
		Net Worth Total assets less total liabilities	$
Total Assets	$	Total Liabilities and Net Worth	$

CONTINGENT LIABILITIES: I am liable on notes of my customers, which I have endorsed and discounted with banks, amounting to $_____; on unpaid notes endorsed or guaranteed by me as an accommodation to others $_____; on bail bonds $_____. Other contingent liabilities, as described: $ _____

(Continued on other side)

(Continued from other side)

LOCATION AND DESCRIPTION OF FARM: Located in Town of_____, County of _____, State of_____, on _____ Road _____miles from nearest village or city, which is _____
Assessed tax value: $_____. Total acres:_____. Number of acres cultivated:_____. Land class:_____.
Kind of road: _____ Name and location of milk plant used: _____

TITLE TO FARM AND OTHER REAL ESTATE: The legal and equitable title to all the real estate listed in this statement is solely in the name of the undersigned, except as follows: _____

FIRE INSURANCE: Main dwelling: $_____, main barn: $_____, other buildings: $_____, livestock: $_____, produce: $_____, machinery: $_____, household goods: $_____, auto and truck: $_____

LIABILITY INSURANCE (Auto and Truck): Personal injury: $_____, property damage: $_____

LIFE INSURANCE: Face amount of policies: $_____Name of insured: _____
Name of beneficiary: _____Name of insurance company: _____

TAXES (Last Tax Year): State, County & Town: $_____, School: $_____, other real estate taxes: $_____

PLEDGE OF FUTURE INCOME: I have not pledged my future income, except as follows: Canning crops $_____
Milk check $_____To whom pledged: _____

SUITS, JUDGMENTS & OTHER LEGAL ACTIONS: I have outstanding or pending against me no suits, judgments or other legal actions, and to the best of my knowledge no legal actions are to be started against me, except as follows: _____

PERSONAL STATUS: I am aged_____years. Marital status (single, married, etc.):_____No. of dependents:_____
Wife's (or husband's) name: _____The following members of family help on farm: _____

OTHER BUSINESS INTERESTS: I have no business interests other than my farm, except as follows: _____

CROP OPERATIONS:

LAST CROP YEAR					THIS CROP YEAR				
Kind of Crop	Acres	*Yield Per Acre	*Yield Total	Total Sales	Crops Growing or to be Grown	Acres	*Expected Yield Per Acre	*Expected Yield Total	Expected Sales
				$					$

*Stated in appropriate units, such as tons, bushels, pounds, etc.

(The following information should be submitted if available.)

CASH INCOME & OUTGO DURING PAST YEAR, beginning_____, 19___and ending _____19____.
CAUTION: List below only actual cash which came in or went out last year. Do not list parts of purchases unpaid for on above date.

CASH INCOME DURING PERIOD		CASH OUTGO DURING PERIOD			
Sale of:		Hired Help		Electricity & Phone	$
Crops	$	_____months	$	Family Medical Exp.	
Livestock		Feed and Grain		Family Education	
Milk		Hay and Straw		Clothing, etc.	
Other Dairy Products		Seeds		Food Bought	
Eggs		Fertilizer, Sprays, etc.		Life Ins. Premiums	
Poultry		Gasoline and Oil		Misc. Personal Expenses	
Other Farm Products		Fire Insurance			
Real Estate		Taxes & Assessments			
Securities		Interest		Bank Loans Paid	
		Truck & Auto Licenses		Mortgages Paid	
Cash received from:		Dues and Fees		Other Loans Paid	
Outside Work		Rent			
Government Payments		Mach'y. Repairs & Tires		Money Loaned to Others	
Interest		Improvements & Repairs			
Bank Loans		Livestock Paid for			
Other Loans		Poultry Paid for			
		Machinery Paid for			
Other Cash Income (describe)		Auto or Truck Paid for			
		Real Estate Paid for			
		Securities Paid for			
Total Cash Income	$	Total Cash Outgo During Period (Total of both Columns)			$

I, the undersigned, hereby certify that the figures, information and statements contained in this credit statement, both printed and written, have been carefully read by me before signing and are true and give a correct showing of my financial condition on the date stated. In the event of any material change in my financial condition, I agree to notify said bank immediately in writing.

Signed this_____day of_____, 19____. Signature: _____

(If this is a joint statement, all persons at interest should sign.) Signature: _____

(If there is not sufficient space for your needs in connection with any schedule, set up the required information on a separate sheet of paper and attach it to this statement form.)

HOW TO COMPUTE QUANTITIES OF GRAIN, HAY, STRAW, AND SILAGE

GRAIN: A bushel contains approximately 1¼ cubic feet. To find the capacity of a bin, find the number of cubic feet and multiply by ⅘, or multiply by 8 and divide by 10.

Example: Bin 5 feet × 5 feet × 2 feet = 50 cubic feet.
50 × 8 = 400
400 ÷ 10 = 40 bushels

EAR CORN: Two bushels of ears, by measure, are ordinarily required to make one bushel of grain. The cubic feet of ears multiplied by 4 and divided by 10 gives the bushels of grain. By weight, 70 pounds of ear corn usually equal 56 pounds (one bushel) of shelled corn.

HAY: Some kinds of hay are heavier than others. The deeper the mow or the stack and the longer the hay has stood, the heavier it is per cubic foot. The bottom of the mow is much heavier than the top. About 500 cubic feet of well-settled timothy hay in a mow of average depth usually will weigh about one ton. In the bottom of the mow 450 cubic feet may weigh a ton. In low mows or stacks or in the top of a mow, more than 500 cubic feet of hay will be required to make a ton.

STRAW: About 1200 cubic feet of well-settled straw usually will weigh about one ton.

SILAGE IN ROUND SILOS: The original amount of silage put in the silo can be estimated from the table below. The depth to use is that found two days after filling stopped.

What is left in a silo after part has been used can be estimated as follows:

First: Find the original amount of silage put in the silo, by referring to the table.

Second: Find the amount of silage that has been used, by the same method, using as depth the difference between the present depth and the depth 2 days after filling.

Third: Subtract the amount used from the original amount. The difference is the approximate amount of silage remaining in the silo.

Example: A silo 16 feet in diameter and 32 feet high was filled so that after settling for two days, there was 26 feet of the silage. At the time the inventory was taken there was 12 feet of silage left.

From the table it is seen that 26 feet of silage in a 16-foot silo = 97 tons.

Since 12 feet of silage was left, 14 feet had been fed, and 14 feet of silage in a 16-foot silo = 41 tons. Therefore, the bottom 12 feet of silage in this silo would contain about 56 tons of silage, since 97 tons minus 41 tons = 56 tons.

SILAGE IN RECTANGULAR SILOS: The original amount of silage put in the silo can be estimated by computing the number of cubic feet of silage two days after filling and multiplying this by the mean weight of silage per cubic foot as given in the table below. Use the depth two days after filling stopped.

What is left in a rectangular silo after part of the silage has been removed can be computed as follows:

First: Compute the original amount of silage put in the silo as previously explained.

Second: In a similar manner compute the amount of silage removed. Use the weight per cubic foot for the depth of silage removed.

Third: Subtract the amount removed from the original amount put in the silo. The difference is the approximate amount of silage remaining in the silo.

SILAGE TABLE—APPROXIMATE CAPACITIES OF CYLINDRICAL SILOS IN TONS

(Use height of silage after settling two days)

Depth of silage two days after filling	Inside diameter of silo, in feet						Mean weight of silage per cubic foot for whole depth
	10	12	14	16	18	20	
(Feet)	(Tons)	(Tons)	(Tons)	(Tons)	(Tons)	(Tons)	(Pounds)
1	1	1	1	2	2	3	18.7
2	2	2	3	4	5	6	19.6
3	2	3	5	6	8	9	20.6
4	3	5	7	9	11	13	21.2
5	4	6	9	11	14	17	22.1
6	5	8	11	14	17	21	22.9
7	7	9	13	17	21	25	23.8
8	8	11	15	20	25	31	24.5
9	9	13	18	23	29	36	25.3
10	10	15	20	26	33	41	26.1
11	12	17	23	30	38	46	26.8
12	13	19	25	33	42	52	27.6
13	14	21	28	37	47	58	28.3
14	16	23	31	41	52	64	29.1
15	18	25	34	45	57	70	29.8
16	19	28	38	49	62	77	30.5
17	21	30	41	53	67	83	31.2
18	23	32	44	58	73	90	31.9
19	24	35	48	62	79	97	32.6
20	26	38	51	67	85	105	33.3
21	28	40	55	72	91	112	33.9
22	30	43	59	77	97	120	34.6
23	32	46	63	82	103	128	35.3
24	34	49	66	87	110	135	35.9
25	36	52	70	92	116	143	36.5
26	38	55	74	97	123	152	37.2
27	40	58	79	103	130	160	37.8
28	42	61	83	108	137	169	38.4
29	44	64	87	114	144	178	39.0
30	47	67	91	119	151	187	39.6
31	49	70	96	125	158	195	40.1
32	51	74	100	131	166	205	40.7
33	53	77	105	138	173	214	41.2
34	56	80	109	143	181	224	41.8
35	58	84	114	149	188	232	42.3
36	61	87	118	155	196	242	42.8
37	63	90	123	161	204	252	
38	66	94	128	167	212	262	
39	68	97	133	174	221	272	
40	70	101	138	180	229	280	

Farm
Cash Account Book

Name George Landecker

Post Office Remsen

County Oneida

For Year Beginning Jan 1, 1947.

Prepared by

Department of Agricultural Economics

New York State College of Agriculture
Ithaca, New York

Published by the New York State College of Agriculture
at Cornell University, Ithaca, New York
L. R. Simons, Director of Extension Service

Published and distributed in furtherance of the purposes
provided for in the Act of Congress of May 8, 1914

REMSEN, N. Y. Aug 23 1951

M ~~Walter~~ George Sandecker

Remsen, N.Y.

STRAPEC SAWMILL

CUSTOM SAWING AND PLANING

LUMBER CUT TO ORDER

203	Bd. ft. Dressed spruce at 95.00	19.28
5	2 X 4 X 7 …	1.92
		22.20
	1 Boa…	2.25
	Fram…	10.25
	100 …	2.53
	4 X 4 …	6.29
	Varie…	5.00
		38.52

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TURNER LUMBER COMPANY
SUCCESSOR TO
MC INTOSH & JEPSON, INC.
RETAIL LUMBER

Insulation Builders' Hardware Paints

Barneveld, N. Y., _____ 19

Walter Synakowski

Remsen, New York RFD

			CHARGES	CREDITS	BALANCE
		Account Rendered			
		Mdse. as per Invoice			6 29

TERMS

2% Cash Discount ( ) if paid on or before

or Net Cash on

O'Donnell's, Boonville, N. Y.

1951

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Remsen, N. Y.

REMSEN, N. Y. Aug 23 1951

STRAPEC SAWMILL

CUSTOM SAWING AND PLANING

LUMBER CUT TO ORDER

203	Bd. ft Dressed spruce at 95.0	19	28	
5	2 x 4 x 7 at .08 ft.	1	92	
		$22	20	
	1 Board + cutting Jones lumber y	2	25	
	Frank Sopler 7.50 + 2.75	10	25	
	100 bolts 4 x 1/4	2	53	
	4 x 4	6	29	
	Various bolts + nails	5	00	
		38	52	

O'Donnell's, Boonville, N. Y.

George J.
M ~~Walter~~ Landcaster REMSEN, N. Y., Aug 23 1951
Remsen, N.Y.

STRAPEC SAWMILL

CUSTOM SAWING AND PLANING
LUMBER CUT TO ORDER

203	Bd. ft	Pressed spruce at 9½ ℔	19.28
5	2 x 4 x 7	at .08 ℔ ft.	1.92
			22.20
1	Board + cutting	Jones Lumber Co	2.25
	Frank Sopher	7.50 + 2.75	10.25
	100 bolts 4 X ¼		2.53
	4 X 4		6.29
	Various bolts + nails		5.00
			38.52

O'Donnell's, Boonville, N. Y.

FARM CASH ACCOUNT BOOK

INDEX

	PAGE		PAGE
Farm expenses	2–25	Crops raised	31
Egg sales	26–27	Miscellaneous receipts	32
Milk sales	28	Summary of the farm business	33
Other dairy-product sales	28	Factors for studying the farm business	34
Livestock sold	29	Record of credit transactions — payable	35
Crop sales	30	Record of credit transactions — receivable	36

FARM RECEIPTS AND EXPENSES

This book provides for recording the following:

1. Farm expenses
2. Farm receipts
3. Crop acreages and production

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Standard Safebook Co., Inc., Utica, Office

ALGER & BARKER

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100 4.28
300 12.84

600 25.18

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HARDWARE - PLUMBING - HEATING
FAST FLAME GAS

Phone 2681
Barneveld, N. Y., 9/6 1951

M

Address

	AMOUNT FORWARDED		
100 bolts			2 53

Paid
ArB

16

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	PAGE		PAGE
	2–25	Crops raised	31
	26–27	Miscellaneous receipts	32
	28	Summary of the farm business	33
	28	Factors for studying the farm business	34
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The purpose of the account book is more, however, than just determining the labor income. The primary object of the book is to provide the facts to study the physical as well as the financial organization and operation of the farm. Hence, it is important to record the physical quantities as well as the dollar amounts in the book. Such an analysis will help the farmer to improve his income by locating the strong and weak points in his farm business. The book may also be used for calculating income taxes.

WE THANK YOU

for your patronage. If there is anything not right about this transaction, we stand ready at any and all times to make corrections cheerfully.

ALGER & BARKER

Phone 2681 Barneveld, N. Y.

Standard Salesbook Co., Inc., Utica Office

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FARM RECEIPTS AND EXPENSES

This book provides for recording the following:

1. Farm expenses
2. Farm receipts
3. Crop acreages and production

If used with the *Farm Inventory for Five Years*, the necessary figures are provided to give a financial picture of the entire farm business and an analysis of its strong and weak points. It does not go into the details necessary to give costs for different enterprises. If such detailed costs for individual enterprises or complete cost accounts are desired, other books should be used.

The book is so planned as to make easy the summarization of the results at the end of the year, without making the record too difficult to keep. Many farmers keep double-page lists of receipts and expenses year after year which are seldom summarized. In this book the receipts and expenses are classified only to the extent necessary to permit of a fair study of the results.

The financial results of the year's business are summarized in terms of income to the farmer — called *labor income*. It is the pay a farmer receives for his labor and management, in addition to the use of a house and farm products, after paying all business expenses of the farm and after deducting a charge for the capital invested.

The purpose of the account book is more, however, than just determining the labor income. The primary object of the book is to provide the facts to study the physical as well as the financial organization and operation of the farm. Hence, it is important to record the physical quantities as well as the dollar amounts in the book. Such an analysis will help the farmer to improve his income by locating the strong and weak points in his farm business. The book may also be used for calculating income taxes.

Jan.

FARM EXPENSES

Enter all items as they occur whether for cash or credit. Describe the expenses by giving the kind and quantity of each item. Enter the dollars and cents figures first in column 1 and then in one of the other columns according to the kind of the expense. Column headings may be changed to fit individual farms. Do not enter in this book such family living expenses as clothing, groceries, life insurance, and doctor bills.

Columns 2–4, Feed bought: grain, hay, salt, and minerals. **Column 6, Auto expense;** all auto costs including gas, oil, repairs, tires, and insurance. At end of year estimate the percentage of total expense to be charged to farm and enter the figure on the bottom of page 25.

Column 8, Dairy expense: veterinary, disinfectants, fly spray, cow-testing dues, strainer pads, registration fees, breeding fees, ice, sawdust, milk hauling, and can rental.

19

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
2	1	A X	2.95				
	1	Snow Shovel	1.50				
3		Repair Truck	8.50				
	300	20% Dairy	11.91	11.91			
	100	Shells	1.20		1.20		
	3lbs	nails	.24				
6	100	Scratch	4.07		4.07		
	100	Mash	4.30		4.30		
	100	Horse Feed	3.72			3.72	
7		repair wagon	.25				
8	5 Gal.	Gasoline	1.-				
9	300	20%	11.51	11.51			
	100	16%	3.70	3.70			
	100	Elec strainer discs	1.26				
	5 lbs	Cleanser	.43				
14	200	20%	7.88	7.88			
	200	Fitting	7.26	7.26			
	100	Mash	4.30		4.30		
	600	Scratch	4.07		4.07		
15		County Tax	70.61				
17	300	Fitting	10.89	10.89			
	600	29%	3.94	3.94			
	25	Kaff-A	4.50	4.50			
		Truck license	15.20				
		Electricity	4.32				
		Telephone	2.30				
18		Breeding, registering 2 cows	18.-				
21	100	Fitting	3.63	3.63			
	600	Superphos	7.86				
		Truck license	2.40				
		Mortgage	51.78				
		Totals to pages 24 and 25, line 19.	275 48	65 22	17 94	3.72	

FARM EXPENSES (continued)

Column 9, Crop expense: seed, fertilizer, lime, twine, sprays, and dusts. **Column 10, Machinery and equipment:** new machinery and repairs, new equipment and repairs, harness, small tools, containers, machines hired, threshing, silo filling. If machinery is traded in, enter the full purchase price here and enter the amount received for the old implement on page 32.

Column 14, Miscellaneous: Farm share of telephone and electricity, horseshoeing, farm papers, farm-bureau dues, advertising, brooder fuel, bedding, custom hatching, gas and oil for stationary engines, taxes, insurance, rent and other items that cannot be classified in any of the other columns.

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
				2.95				
				1.50				
	8.50							
				.24				
				.25				
	1.-							
			1.26					
			.43					
								70.61
	15.20							
								4.32
		18.--						2.30
			7.86					
	2.40							
						51.78		
	27.10	27 55		4.94		51 78		77 23

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
23	4	Hooks	.26				
	1	Milk tube	1.10				
	300	Filters	1.85				
	1	Wagon wheel	~~9.95~~				
25	100	Baby chicks	16.--				16.-
27	200	Exchange 20%	7.50	7.50			
	100	Fitting	3.53	3.53			
	100	Laying	4.15		4.15		
	100	Scratch	4.08		4.08		
	400	Superphosp	5.40				
	1	Shovel	1.31				
29	300	Fitting	10.59	10.59			
	100	20%	3.75	3.75			
	1	calf powder	.50				
	1	Chisel	.52				
		Mortgage	58.--				
30		Gasoline	5.29				
	1	Tank Gas	10.--				
	100	Salt	1.20	1.20			
Totals to pages 24 and 25, line 20.			134.98	26.57	8.23		16.--

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
				.26				
		1.10						
		1.85						
				~~9.95~~				
				9.95				
		5.40						
		1.31						
		.50						
				.52				
						58.-		
5.29								10.--
5.29		10.16		10.73		58.-		10.-

Febr.

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle 5.4	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
4	200	Exchange	$ 7.50	$ 7.50	$	$	$	$	$	$	$	$	$	$	$	$
	100	Dry + Fresh	3.66	3.66												
5	300	Fitting	10.59	10.59												
	1 Gal.	Anti freeze	1.40						1.40							
		Parts Frank Soler	1.--							1.-		1.--				
10	25	Kaff - A.	4.50	4.50												
	100	Laying Mash	4.15		4.15											
	100	Scratch	4.05		4.05											
	100	Bran	2.63			2.63										
	100	Horse Feed	3.63			3.63										
11	200	Fitting	7.06	7.06												
	100	20%	3.75	3.75												
	100	Calf Starter	5.03	5.03												
		Seed	6.30													6.30
		Mortgage	51.78											51.78		
17		Electricity	3.02													3.02
		Telephon	2.90													2.90
15	100	Calf Mama	8.05	8.05												
	1	Broom	1.50							1.50						
17	200	20%	7.50	7.50												
	400	Fitting	14.12	14.12												
24		Mortgage	58.--											58.--		
	400	Fitting	14.56	14.56												
	100	20%	3.70	3.70												
26		Gasoline	3.24						3.24							
11		One calf	10.-				10.-									
26	100	Mash	4.20		4.20											
	100	Scratch	4.25		4.25											
	100	Horsefeed	3.73			3.73										
	100	Bran	2.74			2.74										
	50	Kaff - A	8.16	8.16												
	100	20% 370.-	3.70	3.70												
		Heifer	75.-				75.-									
	1	Brush	.80							.80						
		Totals to pages 24 and 25, line 21.	346.20	101.88	16.65	12.73	85.--		4.64	2.30		1.-		109.78		12.22

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
Febr.			$	$	$	$	$	$	$	$	$	$	$	$	$	$
27.	1	Kow Kare	1.25	1.25												
	300	20%	11.10	11.10												
	100	Calf starter	5.--	5.--												
	100	Salt	1.25	1.25												
28	2	Ham chains	1.16									1.16				
	1 Gal.	Unico oil	.85							.85						
		Vet. Bill, Bang injection	21.50							21.50						
March			42.61	18.60						22.35		1.16				
1.		Mortgage	51.78											51.78		
	200	Fitting	7.28	7.28												
3.	700	Fitting	25.48	25.48		3.73 ↓										
	100	~~Horsefeed~~ Mash	4.15		4.15											
	100	~~Mash~~ Horsefeed	3.73													
	100	Scratch	4.25		4.25											
8	200	Fitting	7.58	7.58												
	100	Calf Starter	5.15	5.15												
		Repair truck	1.25						1.25							
10	2	pails	1.--							1.--						
	2	Chains	.58									.58				
	100	20%	3.81	3.81												
12	200	20%	8.06	8.06												
	100	Linseed Meal	4.95	4.95												
13		Vet-Bill	5.50							5.50						
17	300	Fitting	12.60	12.60												
	300	20%	12.45	12.45												
	25	Kaff-A	4.50	4.50												
15		Telephon	3.30													3.30
18		Electric Bill	2.97													2.97
	100	Mash	4.90		4.90											
	100	Scratch	4.78		4.78											
	100	Horse feed	4.47	91.86	~~4.47~~	4.47										
			184.52	~~59.10~~	18.08	8.20			1.25	6.50		.58		51.78		6.27
Totals to pages 24 and 25, line 22.			226.63	~~51.10~~	18.08	8.20			1.25	28.85		1.74		51.78		6.27
				110.46												

Date March	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
18		Frank Soler, repair	$ .50	$	$	$	$
		Hauling Bull	1.--				
		Bull	100.--				100.-
	200	Milk filter	2.52				
21	1	Electric Fence Controler+pts	12.06				
22		Mortgage	58.--				
24	500	20%	20.40	20.40			
	100	Fitting	4.15	4.15			
25	200	20%	8.16	8.16			
	100	Fitting	4.15	4.15			
	100	Pellets	4.59		4.59		
26		Gasoline	2.36				
		Freight - Wheel	1.56				
27		Misc. Hardware	2.87				
29	200	20%	8.16	8.16			
Totals to pages 24 and 25, line 23.			230.48	45.02	4.59		100

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$ .50	$	$	$	$
		1.--						
		2.52						
				12.06				
						58.-		
	2.36							
				1.56				
				2.87				
	2.36	3.52		16.99		58.-		

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
1	1 pkg.	Mastitis Indic.	.35				
	500 lbs	20%	21.25	21.25			
		Nose ring, Bull	.50				
3	300	20% Super	12.84	12.84			
	100	Laying Mash	4.80		4.80		
	100	Scratch	4.98		4.98		
4	200	Super	8.56	8.56			
	200	Fitting	8.56	8.56			
	100	Horse Feed	4.28			4.28	
	2	harness parts	1.96				
7	300	20%	12.66	12.66			
	100	Salt	1.25	1.25			
	1	Sulfanilamide	2.46				
	1	B.K. powder	1.50				
	4 lbs	Turpentine	2.10				
	3000	Superphosphate	8.30				
		Cam fenthl	.20				
	4	Shells	8.--				
	4	Inflations	4.--				
14		Telephone	2.93				
11	300	20%	12.66	12.66			
	100	Fitting	4.16	4.16			
	50	Salt Block	.60				
14	600	20% Super	25.62	25.62			
15	300	20% "	12.12	12.12			
	100	Scratch	4.92		4.92		
16		Freight	1.60				
		~~Telephone~~	~~2.93~~				
		Electricity	2.88				
		Vet Bill	15.--				
		Liniment	1.--				
		Frank Soler Repair	.50				
		Greasing, Oil Truck	2.30				
	5 Gal.	Gasoline	1.05				
Totals to pages 24 and 25, line 24.			200.89	124.68	14.70	4.28	

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
		.35						
		.50						
				1.96				
		2.46						
		1.50						
		2.10						
			8.30					
		.20						
		8.--						
		4.--						2.93
		.60						
		15.--						1.60
								~~2.93~~
								2.88
		1.--						
		.~~50~~			.50			
2.30								
1.05								
3.35		35.71	8.30	2.46				7.41

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
		Mortgage	$ 51.78	$	$	$	$
	1	Lawn Mower	17.95				
18	4 Lbs.	Alfalfa	2.30				
	2 "	Red	1.10				
	1 "	Ladino	1.95				
	4 "	Timothy	1.--				
	~~32 "~~	~~Poultry Mixt.~~	~~4.04~~				
	6 t	White Oats	2.90				
	56 "	Mix. 531 Corn	7.90				
	100	Calf Starter	5.20	5.20			
	500	20%	21.40	21.40			
20		Repair truck	5.45				
22	1	Syringe needle Penicillin	5.10				
	300	20%	12.81	12.81			
	1	Pipe wrench	1.98				
		Saw	2.75				
23	8 qts	Motor oil	1.30				
24	4 Lbs	Ladino	7.80				
21	24 "	Kentucky Blue Grass	7.20				
		Mortgage	58.--				
22		Poultry wire	5.12				
25	500	20%	21.35	21.35			
28	100	Ch. Starter	4.50		4.50		
	100	" Scratch	4.88		4.88		
	100	" Grit	1.20		1.20		
	200	20%	8.44	8.44			
30		Gasoline, Metal seal	4.16				
*	1100	20%	46.42	46.42			
	1	Calf	3.--				3.--
		Totals to pages 24 and 25, line 25.	314.99	115.62	10.58		3.--

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 51.78	$	$
				17.95				
			2.30					
			1.10					
			1.95					
			1.--					
			~~4.04~~					
			2.90					
			7.90					
	5.45							
		5.10						
				1.98				
				2.75				
	1.30							
			7.80					
			7.20					
						58.--		
				5.12				
	4.16							
	10.91	5.10	32.15	27.80		109.78		

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle & poultry	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
1		Mortgage	$ 51.78	$	$	$	$
6	100	Hen ~~Chick~~ Pellets	4.21		4.21		
	1	Chick feeder	.10		.10		
	400	Super X	16.68	16.68			
		Penicilin	3.92				
8	600	Super X	25.02	25.02			
	1	Rum O Sal	1.--		1.--		
9	100	Fitting	3.85	3.85			
	400	Super X	16.68	16.68			
14	400	Ex.	16.12	16.12			
	600	Super X	25.02	25.02			
15		Breeding Fee	5.--				
17	1 bg	Cement	.90				
18	8 V	Penicilin	5.80				
19	400	Super X	17.00	12.00			
	100	Chick Starter	4.58		4.58		
	1	Mastitis Cup	1.42				
		" Cards	.35				
	5 bush.	Seed potatoes	7.20				
22	50 lbs.	Spray Lime	.55				
	500	Super X	21.25	21.25			
26		Electricity	4.32				
	400	Super XX	17.28	17.28			
	100	Chick Starter	4.68		4.68		
	1	Brush	.35				
	1	Sprayer	6.25				
		Mortgage	58.00				
31	1	Hotshot battery	2.25				
		Breeding	5.--				
	1 Box	Cleanser	1.30				
	1 bottle	disinfectant	1.40				
	25 lbs	Lime	42.42				
		Gasoline	6.38				
Totals to pages 24 and 25, line 26.			378.06	158.10	14.57		

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 51.78	$	$
		3.92						
		5.--						
				90				
		5.80						
		1.42						
		.35						
			7.20					
		.55						
								4.32
		.35						
				6.25		58.00		
				2.25				
		5.--						
		1.30						
		1.40						
			42.42					
6.38								
6.38		25.09	49.62	9.90		109.78		4.32

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
1		Mortgage	$ 51.78	$	$	$	$
3		Truck repair	2.00				
		corn rental	.40				
		Vet Bill	3.50				
		Hoof med.	1.--				
	300	Super Test	12.75	12.75			
	400	5-10-5	8.--				
	200	Super Test	8.50	8.50			
	100	Chick Starter	4.78		4.78		
7	100	" "	4.73		4.73		
	300	Super Test	12.75	12.75			
11	1	Hog height Fitting	~~88~~ 25				
	100		4.27	4.27			
	300	Super Test	12.93	12.93			
13	400	" "	17.24	17.24			
	4 lbs.	Calc. Arsenat	.44				
14	100	Chick starter	4.80		4.80		
	100	Pellets	4.66		4.66		
		Medicin	1.--				
16	1 Rol	Roofing	1.85				
	100	Hog Feed	4.61			4.61	
	100	Calf ~~Chick~~ Starter	5.25	5.25			
	2	pigs + calf	~~48~~ 43.--				43.--
18	5 gal.	Motor oil	4.60				
20		Pump repair	10.--				
22	200	18%	8.68	8.68			
	100	Chick starter	4.90		4.90		
		Rope	.45				
21	100	Chic Starter	4.80		4.80		
	200	Super test	13.42	13.42			
		Sweet Corn + Peas	.85				
		Tiles	4.80				
		Electricity	6.12				
		Mortgage	58.--				
Totals to pages 24 and 25, line 27.			419.84	104.52	28.67	4.61	43.--

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 51.78	$	$
	2.--							
	~~4.--~~	.40						
	~~3.50~~	3.50						
		1.-						
			8.--					
				84.25				
			.44					
		1.00						
				1.85				
	4.60							
				10.--				
				.45				
			.85					
				4.80				6.12
						58.--		
	6.60	5.90	9.29	101.35		109.78		6.12

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
1		Mortgage	51.78				
2	1000	Super phosphate	14.41				
2	500	18%	21.27	21.27			
2		Installing electric Motor	6.74				
5	300	Super X	13.62	13.62			
	100	Ch. Starter	5.00		5.--		
	5 lbs.	Rope	2.--				
7		Hardware	5.45				
		Gasoline	4.55				
		Medicin	1.50				
		Plowing	2.50				
	4	Inflations, 1 Brush	4.75				
9	1	Wax Kar	.65	.65			
10		Telephone	3.82				
	100	Laying Mash	5.--		5.--		
	100	Chick Starter	5.35		5.35		
		Vet. Medicin	3.25				
		Lumber	1.65				
		Shavings	.75				
9	500	Super X	22.70	22.70			
	100	Growing	4.89		4.89		
11	100	Starter	5.--		5.--		
	100	Super X	4.54	4.54			
	100	Salt	1.25				
15	8	Calcium Arsenate	.88				
	500	Super X	22.70	22.70			
	4	Couplings	.96				
17	100	Super X	4.54	4.54			
	100	Fitting	4.48				
	100	Scratch	5.10		5.10		
	100	Growing Mash	4.89		4.89		
18	12	Calc. Arsenate	1.32				
22	400	Super X	18.16	18.16			
	100	Calf starter	5.40	5.40			
Totals to pages 24 and 25, line 28.			248 42	110 18	35 23		

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 51.78	$	$
			14.41					
				6.74				
				2.--				
				5.45				
	4.55							
		1.50						
			2.50					
		4.75						
				1.65				.75
		3.25						
								3.82
		1.25						
			.88					
				.76				
			1.32					
10 75	4.55	19.11		16.80		51.78		4.57

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
24	100	Growing Mash	$ 4.95		$ 4.95	$	$
	100	Pellets	4.85		4.85	4.98	
	100	Hog Feed	4.98				
	200	Super X	9.38	9.38			
		Telephone	15.35				
		Electric Bill	3.17				
25		Mortgage	58.--				
		Can rental	.40				
27		Gas	2.21				
	100	Horse Feed	4.54			4.54	
	400	Super X	18.80	18.80			
31	1	Hammer	1.15				
		Telephone	~~11.53~~				
		Ram repair	8.--				
		Totals to pages 24 and 25, line 29.	135.78	28.18	9.80	9.52	

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
								15.35
								3.17
						58.--		
		.40						
	2.21							
				1.15				
								~~11.53~~
								8.--
	2.21	.40		1.15		58.--		~~38.53~~ 26.52

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Live stock bought
			$	$	$	$	$
Line 14.		Hired milk hauling					
Line 15.		Purchases from plant					
Line 16.		.....Mo. unpaid family labor *					
Line 17.		.....Mo. board of hired labor †					
Line 18.		Totals of pages 24 and 25					
Line 19.		Totals of pages 2 and 3	275.48	65.22	17.94	3.72	
Line 20.		Totals of pages 4 and 5	134.98	26.57	8.23		16.--
Line 21.		Totals of pages 6 and 7	346.20	101.88	16.65	12.73	85.-
Line 22.		Totals of pages 8 and 9	226.63	110.46	18.08	8.20	
Line 23.		Totals of pages 10 and 11	230.48	45.02	4.59		100.-
Line 24.		Totals of pages 12 and 13	200.89	124.68	14.70	4.28	
Line 25.		Totals of pages 14 and 15	314.14	115.62	10.58		3.--
Line 26.		Totals of pages 16 and 17	378.06	158.90	14.57		
Line 27.		Totals of pages 18 and 19	469.84	104.52	28.67	4.61	43.--
Line 28.		Totals of pages 20 and 21	248.42	10.18	35.24		
Line 29.		Totals of pages 22 and 23	135.28	28.18	9.80	9.52	
Line 30.		**Total expenses for year** ‡		991.78	179.04	33.06	247.-

* At the end of the year estimate the months and value, including board, of the labor of unpaid members of the family (except operator) doing farm work.

† Estimate the value of the board of any hired men boarded during the year.

‡ Transfer the column totals from line 30 of this page to the corresponding lines in the summary on page 33. The total of column 1 is the grand total of all columns and so is not transferred.

FARM EXPENSES (continued)

6 Auto expense §	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages §	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
27.10	27.55			4.94		51.78		77.23
5.29	10.16			-10.73		58.--		10.-
4.64	2.30			1.--		109.78		12.22
7.25	28.85			1.74		51.78		6.27
2.36	3.52			16.99		58.-		
3.35	35.71	8.30		2.46				7.41
10.91	5.10	32.15		27.80		109.78		
6.38	25.09	49.62		9.40		109.78		9.32
6.60	5.90	9.29		101.35		109.78		6.12
	10.75	19.11		16.80		51.78		4.57
				1.15		58.--		2.52
76.09	155.23	118.47		194.36		768.46		159.66

.....Per cent (farm share).

§ Only the farm share of the auto expense total, column 6, is transferred to the summary page. The total of column 12 is not transferred to the summary page, because in computing labor income interest on the entire investment is deducted. However, for income-tax purposes the total amount of interest actually paid or accrued should be deducted from the item *farm income* on the summary page to determine the taxable income.

EGG SALES

Enter net amount received. Include cash sales and value traded for merchandise.

Column 1					Column 2				
Date	Number of dozen	Grade	Price	Amount received	Date	Number of dozen	Grade	Price	Amount received
1-21-47	5		48	2.40	Totals column 1				
1-29-47	1		48	.48					
2-4-47	7		43	3.01					
2-11-42	8		42	3.36					
2-18-42	8		42	3.36					
2-25 47	7		42	2.94					
3-5-47	10		40	4.--					
17	10		45	4.50					
25	11		47	5.17					
31	9		47	4.23					
4-7	8		47	3.76					
4-14	10		47	4.70					
4-22	9		47	4.23					
4-29	9		47	4.23					
5-6	8		47	3.73					
-13	8		47	3.73					
20	8		47	3.73					
27	7		47	3.29					
6 3	6		43	2.82					
17	5		50	2.50					
24	4		53	2.12					
6 10	4		53	2.12					
7 1	4		53	2.12					
8	4		53	2.12					
15	5		58	2.90					
22	4		67	2.68					
29	2		67	1.34					
Totals to column 2				85.57	Totals to column 3				

EGG SALES

Enter net amount received. Include cash sales and value traded for merchandise.

Column 3					Column 4				
Date	Number of dozen	Grade	Price	Amount received	Date	Number of dozen	Grade	Price	Amount received
Totals column 2.					Totals column 3				
Totals to column 4.					Total egg sales to page 33.				

MILK SALES

Month	Pounds	Test	Amount 444	Hauling	Purchases	C. I.	Orders	Amount of check
Jan	4302	3.45	216.13		4.21	2.15	58.–	151.77
Febr.	2247	3.15	97.54			1.12	58.–	38.42
Apr. Extr. paymt. 25061			10.02					10.02
March	6445	3.35	254.96		2.52	2.52	58.–	191.22
April	15159	3.25	558.61		1.23	7.58	58.–	491.80
May	18107	3.2	593.91		8.70	9.05	58.–	518.16
6-16-47 Extra Pay 13th che.			6.38			~~9.65~~	~~58~~ –	6.38
June	19298	3.25	630.08		3.85	9.65	58.–	558.58
July	17159	3.2	619.78		9.10	8.58	58.–	544.04
Totals			2987.41					

Transfer total of hired milk hauling to expense (page 24, line 14, columns 1 and 8). Transfer farm share of purchases from plant to expense (page 24, line 15, columns 1 and 8).

OTHER DAIRY-PRODUCT SALES

Column 1					Column 2				
Date	Product	Quantity	Price	Amount received	Date	Product	Quantity	Price	Amount received
					Total column 1				
Total to column 2.					Total to page 33.				

LIVESTOCK SOLD

Include cows, bulls, calves, horses, pigs, hens, broilers, sheep, and all other livestock sales.

Sold				Sold			
Date	Name or number	Number	Amount received	Date	Name or number	Number	Amount received
3-10-47	calf	Lady	8.–	Total column 1			
3-11-47	"		10.–				
3-13-47	"	Bob	8.–				
14	"	Daisy	7.–				
15	"	Eva	5.–				
17	"	Isold	8.–				
18		Brunh	5				
19		Jack	10.–				
20		Jill	7.–				
21	"	Tulz	5.–				
24	"	Carm	7.–				
27		Aida	6.–				
4.		Gilda	9.–				
		Snowb.	10.–				
		Ginger	5.–				
7-7-47	6 broilers (2)	5	6.30				
		5	6.04				
		5	6.50				
		5	7.10				
		6	9.04				
Total to column 2.			144.–	Total to page 33.			

CROP SALES

Column 1				Column 2			
Date	Crop (Kind and quantity)	Amount received		Date	Crop (Kind and quantity)	Amount received	
				Total column 1			
Total to column 2				Total crop sales to page 33.			

CROPS RAISED

Crops	Variety			Acres	Yield per acre	Total production	Fertilizer Kind	Fertilizer Pounds	Loads of manure
Corn for grain (shelled)						bu.			
Corn for silage						tons			
Corn fodder						tons			
Sweet corn									
Potatoes						bu.			
Cabbage						tons			
Peas									
Beans									
Tomatoes									
Oats						bu.			
Barley						bu.			
Oats, barley, peas						bu.			
Buckwheat						bu.			
Wheat						bu.			
Alfalfa, first cutting						tons			
Alfalfa, second cutting				( )		tons			
Alfalfa, third cutting				( )		tons			
Mixed hay						tons			
						tons			
Timothy						tons			
Other hay						tons			
Apples						bu.			
Other fruit									
Total (omit hay cut 2nd and 3rd time)									
Acres double-cropped									
Difference = acres used for crops									
Woods									
Permanent pasture									
Other pasture									
Farmstead, roads, and waste land									
Total acres									

A record of both the acreage and production of each crop should be made.

After recording the acreages in crops distribute the remaining land between pasture woods, and farmstead and waste land.

If some crop land is rented from a neighbor, enter those crops separate from your own crops and mark them *rented land*.

MISCELLANEOUS RECEIPTS

Include man and team work off farm, trucking, jury, assessor, machine work, stock pastured, maple sugar and sirup, machinery sold, lumber, posts, wood, and other miscellaneous receipts.

Column 1			Column 2		
Date	Items (Kind and quantity)	Amount received	Date	Items (Kind and quantity)	Amount received
			Total column 1		
Total to column 2.			Total miscellaneous receipts to page 33.		

SUMMARY OF THE FARM BUSINESS FOR THE YEAR

SUMMARY OF FARM INVENTORIES

Enter from the book *Farm Inventory For Five Years* (page 12) the totals for the beginning and end of the current year. If inventories are not taken, estimate these values.

Line	Inventories	Beginning of year	End of year
1	Land and buildings		
2	Horses		
3	Poultry		
4	Other livestock		
5	Cattle		
6	Machinery and equipment		
7	Feed and supply		
8	Total farm inventories		
9	Place smaller total of line 8 under larger and subtract		
10	Decrease in farm inventory this page, column 1, line 27		xxxxxx
11	Increase in farm inventory this page, column 2, line 21	xxxxxx	
12	Average farm inventory for year average of beginning and end, line 8		

FARM EXPENSES (column 1) — **FARM RECEIPTS (column 2)**

Line	Expenses	Items from page	Amount	Receipts	Items from page	Amount
15	Feed bought for cattle	24		Egg sales	27	
16	Feed bought for poultry	24		Milk sales	28	
17	Feed bought for other stock	24		Other dairy products sold	28	
18	Livestock bought	24		Livestock sold	29	
19	Auto expense (farm share)	25		Crop sales	30	
20	Truck and tractor	25		Miscellaneous receipts	32	
21	Dairy expense	25		Increase in farm inventory	33	
22	Crop expense	25		**Total farm receipts**		
23	Machinery and equipment	25		**Total farm expenses** from column 1		
24	Buildings and fences	25		Farm income line 22 minus line 23		
25	Labor	25		Interest 5 per cent of line 12		
26	Miscellaneous expense	25		**Labor income** line 24 minus line 25		
27	Decrease in farm inventory	33				
28	**Total farm expenses**					

Labor income is the pay a farmer receives for his labor and management, in addition to the use of a house and farm products after paying all business expenses of the farm and after deducting a charge for the capital invested.

FACTORS FOR STUDYING THE FARM BUSINESS

Line	Factors	Your farm	Average of group of farms
1	**Size of business**		
2	Total acres from page 31		
3	Number of crop acres from page 31		
4	Number of cows from inventory		
5	Number of hens from inventory		
6	Man equivalent total months of labor ÷ 12		
7			
8			
9	**Labor efficiency**		
10	Crop acres per man line 3 ÷ line 6		
11	Cows per man line 4 ÷ line 6		
12			
13			
14			
15	**Rates of animal and crop production**		
16	Pounds of milk sold per cow total pounds sold ÷ line 4		
17	Eggs sold per hen total eggs sold ÷ line 5		
18	Mixed hay, tons per acre from page 31		
19	Alfalfa, tons per acre from page 31		
20			
21	Corn silage, tons per acre from page 31		
22	Potatoes, bushels per acre from page 31		
23	Cabbage, tons per acre from page 31		
24	Oats, bushels per acre from page 31		
25	Oats and barley, bushels per acre from page 31		
26			
27			
28			
29	**Other factors**		
30			
31			
32			
33			
34			
35			
36			

RECORD OF CREDIT TRANSACTIONS DURING THE YEAR

PAYABLE

Any items entered on the expense pages 2 to 25 which were bought on credit may also be entered here for reference. Money borrowed or other debts incurred during the year may be entered on this page.

Date	Name and remarks	Amount	Date due	Date paid

RECORD OF CREDIT TRANSACTIONS DURING THE YEAR

RECEIVABLE

Any items of income entered on the receipts pages 26 to 32 for which the cash was not received may also be entered here for reference Money loaned or invested during the year may be entered on this page.

Date	Name and remarks	Amount		Date due	Date paid

Farm
Cash Account Book

Name George Lowdecker

Post Office Remsen

County Oneida

For Year Beginning Aug. 1947

Prepared by

Department of Agricultural Economics

New York State College of Agriculture
Ithaca, New York

Published by the New York State College of Agriculture
at Cornell University, Ithaca, New York
L. R. Simons, Director of Extension Service

Published and distributed in furtherance of the purposes
provided for in the Act of Congress of May 8, 1914

SUGGESTIONS FOR KEEPING THIS BOOK

Only Farm Items. Include in this account book only expenses and receipts that are connected with your farm business, such as feed bills, wages, milk sales, and crop sales. No household or personal expenses should be entered since this is a record of just the farm business.

Book of Original Entry. Enter the expenses and receipts as they occur, whether they are cash or credit, directly into this book. Entering items on calendars, notebooks and the like, expecting to transfer them to this book later, is a waste of time.

Some Items Divided. The telephone and electric bills should be divided each month according to use for farm and household and only the farm share included in this book.

Auto. A special column is provided in the book for auto expenses, so that all the auto expense should be entered and the total divided at the end of the year between personal and farm use.

Capital Items. Transactions which involve capital changes, such as the purchase of a tractor or the sale of a cow, are recorded along with the ordinary operating expenses and receipts. Such items are taken care of in summarization through additions to or disappearances from the end inventory. For income tax purposes, the capital items should be treated separately.

Feed Produced on Farm. No entries in receipts or expenses are made for the grain and hay raised on the farm which is fed to livestock on the farm.

Use of Expense Columns. Classifying the expenses and receipts will help you in studying your record at the close of the year. The column heading for expenses are merely suggestive, and you can change any of the column headings to suit your own farm business. Any such reasonable classification of expenses is acceptable for income tax purposes. Your farm expenses need not necessarily be classified according to the grouping shown in the Form 1040 F.

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	PAGE		PAGE
..	2-29	Crops raised	35
..	30-31	Miscellaneous receipts	36
..	32	Summary of the farm business	37
..	32	Factors for studying the farm business	38
..	33	Record of credit transactions — payable	39
..	34	Record of credit transactions — receivable	40

Dear Mr. Sanderson
I received
your letter and
very sorry that
I can't see you
now the exact
day that I go to
Palestine. so could
you come to my
house and I will
talk to you private
what to about to
Nebraska. First would
you please call
me up and tell me
when you can come I
will be glad
to talk to you J. Marshall

EIPTS AND EXPENSES

a

e necessary figures are provided to give a financial picture of the weak points. It does not go into the details necessary to give costs dividual enterprises or complete cost accounts are desired, other books

marization of the results at the end of the year, without making the uble-page lists of receipts and expenses year after year which are xpenses are classified only to the extent necessary to permit of a fair

ummarized in terms of income to the farmer — called *labor income.* gement, in addition to the use of a house and farm products, after lucting a charge for the capital invested.

ver, than just determining the labor income. The primary object cal as well as the financial organization and operation of the farm. Hence, it is important to record the physical quantities as well as the dollar amounts in the book. Such an analysis will help the farmer to improve his income by locating the strong and weak points in his farm business. The book may also be used for calculating income taxes.

SUGGESTIONS FOR KEEPING THIS BOOK

Only Farm Items. Include in t
receipts that are connected with yo
wages, milk sales, and crop sales. No
be entered since this is a record of ju

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book later, is a waste of time.

Some Items Divided. The telepho
each month according to use for far
share included in this book.

Auto. A special column is provic
that all the auto expense should be ent
of the year between personal and far

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purchase of a tractor or the sale of
ordinary operating expenses and rece
in summarization through additions
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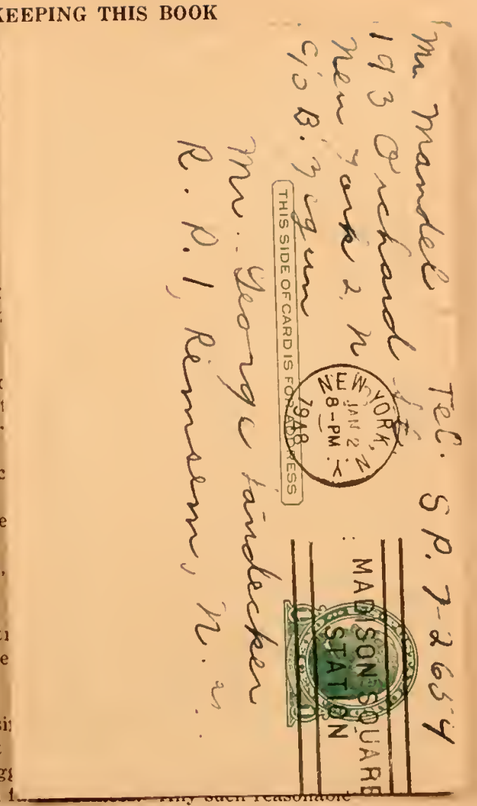

FARM CASH ACCOUNT BOOK

INDEX

	PAGE		PAGE
Farm expenses	2-29	Crops raised	35
Egg sales	30-31	Miscellaneous receipts	36
Milk sales	32	Summary of the farm business	37
Other dairy-product sales	32	Factors for studying the farm business	38
Livestock sold	33	Record of credit transactions — payable	39
Crop sales	34	Record of credit transactions — receivable	40

FARM RECEIPTS AND EXPENSES

This book provides for recording the following:

1. Farm expenses
2. Farm receipts
3. Crop acreages and production

If used with the *Farm Inventory for Five Years*, the necessary figures are provided to give a financial picture of the entire farm business and an analysis of its strong and weak points. It does not go into the details necessary to give costs for different enterprises. If such detailed costs for individual enterprises or complete cost accounts are desired, other books should be used.

The book is so planned as to make easy the summarization of the results at the end of the year, without making the record too difficult to keep. Many farmers keep double-page lists of receipts and expenses year after year which are seldom summarized. In this book the receipts and expenses are classified only to the extent necessary to permit of a fair study of the results.

The financial results of the year's business are summarized in terms of income to the farmer — called *labor income*. It is the pay a farmer receives for his labor and management, in addition to the use of a house and farm products, after paying all business expenses of the farm and after deducting a charge for the capital invested.

The purpose of the account book is more, however, than just determining the labor income. The primary object of the book is to provide the facts to study the physical as well as the financial organization and operation of the farm. Hence, it is important to record the physical quantities as well as the dollar amounts in the book. Such an analysis will help the farmer to improve his income by locating the strong and weak points in his farm business. The book may also be used for calculating income taxes.

FARM EXPENSES

Enter all items as they occur whether for cash or credit. Describe the expenses by giving the kind and quantity of each item. Enter the dollars and cents figures first in column 1 and then in one of the other columns according to the kind of the expense. Column headings may be changed to fit individual farms. Do not enter in this book such family living expenses as clothing, groceries, life insurance, and doctor bills.

Columns 2–4, Feed bought: grain, hay, salt, and minerals. **Column 6, Auto expense;** all auto costs including gas, oil, repairs, tires, and insurance. At end of year estimate the percentage of total expense to be charged to farm and enter the figure on the bottom of page 25. **Column 8, Dairy expense:** veterinary, disinfectants, fly spray, cow-testing dues, strainer pads, registration fees, breeding fees, ice, sawdust, milk hauling, and can rental.

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
Aug.			$	$	$	$	$
		Mortgage	51.78				
1	1	Bale Twine	2.--				
	100	Growing Mash	5.--		5.--		
	400	Super X	18.80	18.80			
5	300	Super X	14.19	14.19			
	100	Scratch	5.06		5.06		
6	300	Super X	14.19	14.19			
	100	Starter	5.12		5.12		
7	100	Fitting	4.26	4.26			
	100	Hog Feed	5.--			5.--	
	100	Calf Starter	5.45	5.45			
	1	Lye	.13				
12	500	Super X	23.70	23.70			
15	100	Salt	1.25	1.25			
18	100	Hog F.	5.10			5.10	
19	480	Super X	17.16	17.16			
	100	Fitting	4.25	4.25			
		Electric Bill	6.80				
		Telephone	2.47				
23	500	Super X	23.95	23.95			
	1	Brown	1.35				
26	100	Horse feed	4.77			4.77	
	100	Growing	5.--		5.--		
	100	Hog	5.20			5.20	
	100	Lot Scratch	5.47		5.47		
	100	Scratch	5.39		5.39		
28	500	Super X	24.20	24.20			
	100	Fitting	4.31	4.31			
30	15	Lion Starters	.45				
	100	Hog Feed	5.20			5.20	
	5	Feed Pans	2.50				
			281.50	159.71	31.04	25.27	

FARM EXPENSES (continued)

Column 9, Crop expense: seed, fertilizer, lime, twine, sprays, and dusts. **Column 10, Machinery and equipment:** new machinery and repairs, new equipment and repairs, harness, small tools, containers, machines hired, threshing, silo filling. If machinery is traded in, enter the full purchase price here and enter the amount received for the old implement on page 32.

Column 14, Miscellaneous: Farm share of telephone and electricity, horseshoeing, farm papers, farm-bureau dues, advertising, brooder fuel, bedding, custom hatching, gas and oil for stationary engines, taxes, insurance, rent and other items that cannot be classified in any of the other columns.

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 51.78	$	$
			2.--					
		.13						
								6.80
								2.47
		1.35						
					.45			
					2.50			
		1.48	2.--		2.95	51.78		9.27

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
30		Mortgage	$ 58.--											58.--		
		Gasoline	4.39						4.39							
		Truck Repair	3.--						3.--							
		Coal	49.92													49.92
		Electric Supplies	1.35									1.35				
		Hardware	6.67									6.67				
		Can rental	.40							.40						
		Cement	.90									.90				
	2	Heifers	(498.--)				(498.--)									
Sept. 1		Mortgage	51.78											51.78		
		"	58.--											58.--		
		Disinfectant	1.60							1.60						
		Soap	.60							.60						
		Whitewash	6.--							6.--						
3	500	Super A	24.20	24.20												
	100	Hilfing	4.31	4.31												
		Liniment	1.--	1.--						1.--						
		Frank Sohler rep	1.50									1.50				
	100	Growing	5.--		5.--											
8	100	"	5.04		5.04											
	100	Pellets	4.90		4.90											
	1 lb	Klips	.30									.30				
	30	insulators	1.05									1.05				
13	1	Calf	15.--				15.--									
	500	Super A	21.70	21.70												
	100	Bran	4.--	4.--												
15	100	Filling	4.45	4.45												
	100	Scratch	5.65		5.65											
	100	Growing M.	5.04		5.04											
	2	Bull Taking	4.--								4.--					
16		Filling Silo	58.--								58.--					
17	500	Super A	25.15	25.15												
	100	Calf Starter	5.75	5.75												
			938.95	89.86	25.63		15.--		7.39	9.60	62.--	11.77		167.78		49.92

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
T20	100	Hog Feed	5 44			5 44	
	100	Limestone	5 20		5 20		
Ju 1	1	Jan Paper	1 85				
	12 lbs	oil	35				
	1	Windmill	2 30				
		Telephone	3 76				
		Electricity	4 12				
	10	Limestone	52				
	1	Shears	3 05				
26	100	Scratch	5 43		5 43		
	100	Fitting	4 57	4 57			
	300	Super X	15 42	14 42			
	25	Kieff-A	4 50	4 50			
		Insurance	54 80				
	1	Feeder	2 25				
	100	Pellets	5 12		5 12		
30	500	Super X	25 50	25 50			
	100	Growing Mash	5 26		5 26		
	100	Hog Feed	3 42			3 42	
		Gasoline	5 20				
Sept 1		Hull Housing pipes	1 85				
	100	Horse Feed	4 84			4 84	
	300	Super X	15 30	15 30			
6	100	Scratch	5 42		5 42		
	100	Laying	5 32		5 32		
9	100	60/40 Pellets	5 10		5 10		
	400	Super X	20 52	20 52			
6	1	heifer	172 --				172 --
10	100	Hog Feed	5 44			5 44	
	100	Growing Mash	5 29		5 29		
	100	Fitting	4 59	4 59			
		Hardware	1 40				
	1	Muffler	3 64				
			238 07	89 40	42 44	21 14	

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
				1 85				
		35						
				2 30				
								3 76
								4 12
				52				
				3 05				
								54 80
				2 25				
	5 20							
				1 85				
			4 84					
				1 40				
	3 64							
	8 84	35		13 22				62 38

Oct.

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
15	500	Super X	25.50	25.50			
	25	Kaff-A	4.50	4.50			
		Growing	5.23		5.23		
18	100	Growing	5.66		5.66		
	100	Scratch	1.25	1.25			
	100	Salt					
	25	Insulators	.88				
		Electricity	4.-				
		Telephone	2.78				
21	300	Super X	16.42	16.42			
	100	Hog	5.33			5.33	
	100	Pellets	5.10		5.10		
	100	Laying	5.30		5.30		
23	100	Fishing	4.66	4.66			
	100	E.K.O	4.78	4.78			
		Hauling Corn	3.-				
		Vet Bill					
		Mortgage	58.-				
27	500	Exchange	24.15	24.15			
29		Gasoline	5.15				
31	100	Fishing	4.69	4.69			
	100	Growing	5.20		5.20		
	100	Scratch	5.83		5.83		
		Mastaitis Cards	.35				
		Test cups finishing	8.-				
			201.76	84.95	32.32	5.33	

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
				.88				
								4.
								2.78
		3.-						
						58.-		
5.15								
		.35						
8.-		8.-						
5.15		8.35		.88		58.-		6.78

Nov.

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle 333	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
3		Mixing	51.78				
	300	Exchange	14.34	14.34			
	100	Hog Feed	5.19	~~5.19~~	4.95	5.19	
	100	Pellets	4.97	4.97	4.97		
			.80				
4	10 lbs.	Nails					
10	100	Scratch	5.78		5.78		
10	100	Laying Mash	5.19		5.19		
	100	Hog Feed	5.29		~~5.29~~	5.29	
7	400	Exchange	19.12	19.12			
	100	Fitting	4.55	4.55			
	~~10~~ 100 lbs.	Lime Hardware	6.11 ~~10.11~~				
		Sharpening blades	.80				
6	100	Fittings	1.26				
10		Diversol	1.64				
12	300	Super X	15.12	15.12			
		Pointer points	.80				
19	1 Gal.	Anti Freeze	1.50				
	1	Water bowl	4.75				
	100	Pellets	4.98		4.98		
	400	Super X	20.16	20.16			
	100	Hog Feed	5.29			5.29	
	100	Fitting	4.61	4.61			
	200	Scratch	11.56		11.56		
	100	Lay mash	5.20		5.20		
25		Mixing	58.-				
	100	Pellets	4.98		4.98		
	1	Barn shovel	1.56				
	400	Super X	20.28	20.28			
28	100	Mash	5.24		5.24		
	50	Salt	.80	.80			
	100	Fitting	4.65	4.65			
		Gas	7.90				
		Electric sup.	1.-				
		telephone & Electric	6.39	0373			
			312.49	~~28.14~~	47.90	15.77	

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 51.78	$	$
				.80				
			~~1.67~~	6.11				
				.80				
		1.26						
		1.64						
				.80				
	1.50							
		4.75						
						58.-		
		1.56						
	7.90			1.-				6.39
	9.40	9.21		10.31		109.78		6.39

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
1.		Mortgage	51.78				
	300	Super X	15.27	15.27			
	4440	Coal	39.85				
		Vet - Bill	7.50				
	8 tons	Lime	13.69				
3		Repair truck	5.50				
6	100	Mash	5.34		5.34		
	200	Fitting	9.60	9.60			
	50	Whole Oats	2.62	2.62			
8	200	Mash	10.86		10.86		
	200	Scratch	11.82		11.82		
	100	Pellets	5.22		5.22		
	200	Fitting	9.74	9.74			
	200	Super X	10.56	10.56			
		Bat. Fuses, 6 6 lbs	.88				
	5 lbs	Cleanser	.44				
12		pipe, compl. Tees	1.56				
15	200	Super X	10.56	10.56			
	300	Fitting	14.61	14.61			
17		Repair Part for Com H.	3.90				
		Penicillin	4.50				
19	200	Super X	10.56	10.56			
	200	Fitting	9.76	9.76			
		School Tax	68.60				
	1	Cleris for paper	4.35				
		Telephone	2.82				
		Electricity	3.97				
	2	Single Tree	1.60				
	3 boxes	Filters	2.16				
		Mortgage	58.--				
22		2 Elb. ~~1 pt. pipe~~	.46				
	200	Scratch	12.10		12.10		
	200	Mash	11.50		11.50		
	100	Pellets	5.30		5.30		
			426.78	93.28	62.14		

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 51.78	$	$
								39.85
		7.50						
			13.69					
				.88				
				1.56				
				3.90				
								68.60
				4.35				
								2.82
								3.97
				1.60				
						58.--		
				.46				
5.50	14.60	13.69	12.55			109.78		41.54

Dec.

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
1.		Mortgage	$ 51.78	$	$	$	$
	300	Super X	15.27	15.27			
	4440	Coal	39.8[illegible]				
		Vet - Bill	7.5[illegible]				
	8 tons	Lime	13.6[illegible]				
3		Repair truck	5.5[illegible]				
6	100	Mash	5.3[illegible]				
	200	Fitting	9.6[illegible]				
	50	Whole Oats	2.62				
8	200	Mash	10.86				
	200	Scratch	11.82				
	100	Pellets	5.2[illegible]				
	200	Fitting	9.74				
	200	Super X	10.56				
		Bat. Fuses, 6 volts	.88				
	5 lbs	Cleanser	.44				
12		pipe, compl. Tees	1.5[illegible]				
15	200	Super X	10.56				
	300	Fitting	14.6[illegible]				
17		Repair Part for Corn H.	3.9[illegible]				
		Penicillin	4.5[illegible]				
19	200	Super X	10.5[illegible]				
	200	Fitting	9.7[illegible]				
		School Tax	68.6[illegible]				
	1	Clevis for paper	4.[illegible]				
		Telephone	2.82				
		Electricity	3.97				
	2	Single Tires	1.60				
	3 Gauges	Filters	2.16				
		Mortgage	58.--				
22		2 Elb. ~~4 ft. pipe~~	.46				
	200	Scratch	12.10		12.10		
	200	Mash	11.50		11.50		
	100	Pellets	5.30		5.30		
			426.78	93.28	62.14		

REMSEN, N.Y.
THE FIRST NATIONAL BANK
OF REMSEN
19__ No.__
PAY TO THE ORDER OF
$
DOLLARS
50-836

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 51.78	$	$
								39.85
		7.50						
			13.69					
	5.50							
				.88				
		.44						
				1.96				
				3.90				
		4.50						
								68.60
				4.55				
								2.82
								3.97
				1.60				
		2.16				58.--		
				.46				
	5.50	14.60	13.69	12.55		109.78		41.52

Dec.

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
22	200	Super X	10.70	10.70			
	200	Fitting	2.96	2.96			
23	4 Ft.	pipe	.45				
27		L	.13				
		1 Fork	2.16				
		Gasoline + battery rent.	6.20				
11	2	parts Corn Harvester	2.30				
		Hardware	2.20				
29	200	Super X	10.74	10.74			
	200	Fitting	10.04	10.04			
30	1 Gal.	Diversol	1.64				
			56.52	41.34			

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
				.45				
		.13						
				2.16				
	6.20							
				2.30				
				2.20				
		1.64						
	6.20	1.77		7.11				

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$

6 Auto expense	7 Truck and tractor expense	8 Dairy expe se	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscel-laneous
$	$	$	$	$	$	$	$	$

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscel-laneous
			$	$	$	$	$	$	$	$	$	$	$	$	$	$

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscel-laneous
$	$	$	$	$	$	$	$	$

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Live stock bought
			$	$	$	$	$
Line 14.	Hired milk hauling						
Line 15.	Purchases from plant						
Line 16.	.....Mo. unpaid family labor *						
Line 17.	.....Mo. board of hired labor †						
Line 18.	Totals of pages 28 and 29						
Line 19.	Totals of pages 2 and 3		281.50	15 71	31.04	25.27	
Line 20.	Totals of pages 4 and 5		438.95	89.86	25 63		15.--
Line 21.	Totals of pages 6 and 7		238.07	89 40	42.14	21.14	
Line 22.	Totals of pages 8 and 9		201.76	89 95	32.32	5 33	
Line 23.	Totals of pages 10 and 11		312.49	103 73	42 98	16.77	
Line 24.	Totals of pages 12 and 13		426.78	13 28	62.18	6 11	
Line 25.	Totals of pages 14 and 15		56.52	41 44			
Line 26.	Totals of pages 16 and 17						
Line 27.	Totals of pages 18 and 19						
Line 28.	Totals of pages 20 and 21						
Line 29.	Totals of pages 22 and 23						
Line 30.	Totals of pages 24 and 25						
Line 31.	Totals of pages 26 and 27						
Line 32.	**Total expenses for year ‡**			660.37	291.22	77.51	15.--

* At the end of the year estimate the months and value, including board, of the labor of unpaid members of the family (except operator) doing farm work.

† Estimate the value of the board of any hired men boarded during the year.

‡ Transfer the column totals from line 32 of this page to the corresponding lines in the summary on page 37. The total of column 1 is the grand total of all columns and so is not transferred.

FARM EXPENSES (continued)

6 Auto expense §	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages §	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$

RETURN COMPUTATION

WEIGHT	TEST	ZONE RETURN	DIFFERENTIALS	YOUR RETURN PER CWT	AMOUNT
4256	3 45	5 226		5 226	222 42

DATE OF DRAFT	DRAFT NUMBER	FRT. DIFF. RATE
1 MO 22 DAY 48 YR	148 162	048 .02

APPROXIMATE DISTRIBUTION FOR MILK DELIVERED DURING CALENDAR MONTH PRECEDING DATE OF THIS DRAFT LESS DISTRIBUTION MADE FOR THE FIRST HALF

TO FIGURE YOUR ZONE RETURN SEE REVERSE SIDE

DETACH THIS STATEMENT
BEFORE PRESENTING TO BANK, AND RETAIN
FOR YOUR INCOME TAX REPORTS

AUTHORIZED DEDUCTIONS

*SERVICES CODE	*SERVICES AMOUNT	HAULING	PLANT	CERTIFICATES OF INDEBTEDNESS
15	58 00		6 73	2 13

AMOUNT OF DRAFT: 155 56

*DEDUCTION CODE

NO.	DESCRIPTION
13	MILK WASHING
02	VETERINARIES FEES
03	LIABILITY INSURANCE
04	LEAGUE NEWS
10-18	BOXES
16	CANS
11	BOX NUTS
20	CAN RUBBERS
21	CAN PURCHASES
22	MILKMAKING
23	DISTRIBUTION FOR HALF
30	BUTTER
31	HERD
50	SUPPLIES
51	ICE
80	JOAN SAVINGS BY VIS
85	AMERICAN CASH ASSN
90	ADJUSTMENTS
99	MISCELLANEOUS

DAIRYMEN'S LEAGUE CO-OPERATIVE ASSOCIATION, INC.

BE-G

	5.50	14.60	13.69	12.55		109.78		45.24
	6.20	1.77		1.11				
	42.48	45.96	77.69	51.82		497.12		249.28

_____Per cent (farm share).

§ Only the farm share of the auto expense total, column 6, is transferred to the summary page. The total of column 12 is not transferred to the summary page, because in computing labor income interest on the entire investment is deducted. However, for income-tax purposes the total amount of interest actually paid or accrued should be deducted from the item *farm income* on the summary page to determine the total amount of interest actually paid or accrued should be deducted from the item *farm income* on the summary page to determine the taxable income.

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Live stock bought
			$	$	$	$	$
Line 24.		Totals of pages 12 and 13	926.78	13.28	62.18	~~62.44~~	
Line 25.		Totals of pages 14 and 15	56.52	41.44			
Line 26.		Totals of pages 16 and 17					
Line 27.		Totals of pages 18 and 19					
Line 28.		Totals of pages 20 and 21					
Line 29.		Totals of pages 22 and 23					
Line 30.		Totals of pages 24 and 25					
Line 31.		Totals of pages 26 and 27					
Line 32.		**Total expenses for year ‡**		660.37 ✓	241.22 ✓	77.56 ✓	15.–

* At the end of the year estimate the months and value, including board, of the labor of unpaid members of the family (except operator) doing farm work.

† Estimate the value of the board of any hired men boarded during the year.

‡ Transfer the column totals from line 32 of this page to the corresponding lines in the summary on page 37. The total of column 1 is the grand total of all columns and so is not transferred.

HOW TO ARRIVE AT YOUR ZONE RETURN

NET RETURN AT BASE ZONE (201-210 MILE)	ADD OR DEDUCT YOUR FREIGHT DIFFERENTIAL RATE	ADD OR DEDUCT YOUR 8 F ABOVE OR BELOW 3.5% AT MONTHLY ANNOUNCED RATE PER POINT	YOUR ZONE RETURN

ANNOUNCED RETURNS FOR ALL MARKETS OTHER THAN NEW YORK METROPOLITAN MARKET HAVE BEEN ADJUSTED TO THE INDIVIDUAL MARKET FREIGHT ZONE

FARM EXPENSES (continued)

	6 Auto expense §	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages §	13 Labor	14 Miscellaneous
	$	$	$	$	$	$	$	$	$
Line 24		5.50	14.60	13.69	12.55		109.78		45.29
Line 25		6.20	1.77		7.11				
Line 26									
Line 27									
Line 28									
Line 29									
Line 30									
Line 31									
Line 32		42.48	45.96 ✓	77.69 ✓	51.82 ✓		497.12 ✓		249.78

..........Per cent (farm share).

§ Only the farm share of the auto expense total, column 6, is transferred to the summary page. The total of column 12 is not transferred to the summary page, because in computing labor income interest on the entire investment is deducted. However, for income-tax purposes the total amount of interest actually paid or accrued should be deducted from the item *farm income* on the summary page to determine the taxable income.

RETURN COMPUTATION

WEIGHT	TEST	ZONE RETURN	DIFFERENTIALS	YOUR RETURN PER CWT	AMOUNT	*SERVICES CODE	*SERVICES AMOUNT	HAULING	PLANT	CERTIFICATES OF INDEBTEDNESS	AMOUNT OF DRAFT
96381				04	38.55						38.55

DATE OF DRAFT	DRAFT NUMBER	FRT. DIFF. RATE
11 MO 12 DAY 47 YR	9162	

APPROXIMATE DISTRIBUTION FOR MILK DELIVERED DURING CALENDAR MONTH PRECEDING DATE OF THIS DRAFT LESS DISTRIBUTION MADE FOR THE FIRST HALF

→ TO FIGURE YOUR ZONE RETURN SEE REVERSE SIDE ←

DETACH THIS STATEMENT BEFORE PRESENTING TO BANK, AND RETAIN → FOR YOUR INCOME TAX REPORTS ←

DAIRYMEN'S LEAGUE CO-OPERATIVE ASSOCIATION, INC

*DEDUCTION CODE

NO.	DESCRIPTION
	MILK CANS
	...
	WAR SAVINGS BONDS
	AMERICAN DAIRY ASSN
	ADJUSTMENTS
	MISCELLANEOUS

91-G

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Live stock bought
			$	$	$	$	$

FARM EXPENSES (continued)

6 Auto expense §	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages §	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$

ANNOUNCED RETURNS FOR ALL MARKETS OTHER THAN NEW YORK METROPOLITAN MARKET HAVE BEEN ADJUSTED TO THE INDIVIDUAL MARKET FREIGHT ZONE

NET RETURN AT BASE ZONE (201-210 MILE)	ADD OR DEDUCT YOUR FREIGHT DIFFERENTIAL RATE	ADD OR DEDUCT YOUR B. F. ABOVE OR BELOW 3 ½% AT MONTHLY ANNOUNCED RATE PER POINT	YOUR ZONE RETURN

HOW TO ARRIVE AT YOUR ZONE RETURN

Line 24. Totals of pages 12 and 13			926.18		13 28		62 18				
Line 25. Totals of pages 14 and 15			56 53		4 44						
Line 26. Totals of pages 16 and 17											
Line 27. Totals of pages 18 and 19											
Line 28. Totals of pages 20 and 21											
Line 29. Totals of pages 22 and 23											
Line 30. Totals of pages 24 and 25											
Line 31. Totals of pages 26 and 27											
Line 32. **Total expenses for year** ‡					660 37		291 22		77 54		15

* At the end of the year estimate the months and value, including board, of the labor of unpaid members of the family (except operator) doing farm work.

† Estimate the value of the board of any hired men boarded during the year.

‡ Transfer the column totals from line 32 of this page to the corresponding lines in the summary on page 37. The total of column 1 is the grand total of all columns and so is not transferred.

RETURN COMPUTATION

WEIGHT	TEST	ZONE RETURN	DIFFERENTIALS	YOUR RETURN PER CWT	AMOUNT
10152	36	502		502	509 63

DATE OF DRAFT: MO. 11 DAY 21 YR 47 — DRAFT NUMBER: 117162 048 — FRT. DIFF. RATE: 02

APPROXIMATE DISTRIBUTION FOR MILK DELIVERED DURING CALENDAR MONTH PRECEDING DATE OF THIS DRAFT LESS DISTRIBUTION MADE FOR THE FIRST HALF

→ TO FIGURE YOUR ZONE RETURN SEE REVERSE SIDE ←

DETACH THIS STATEMENT
BEFORE PRESENTING TO BANK, AND RETAIN
→ **FOR YOUR INCOME TAX REPORTS** ←

AUTHORIZED DEDUCTIONS

*SERVICES CODE	*SERVICES AMOUNT	HAULING	PLANT	CERTIFICATES OF INDEBTEDNESS	AMOUNT OF DRAFT
15	58 00		4 59	5 08	441 96

Oct.

*DEDUCTION CODE

NO	DESCRIPTION
01	WHITEWASHING
02	VETERINARIAN FEES
03	STABLE & INS INSPECT
04	LEAGUE NEWS
10-15	LIVENS
16	LOANS
17	ADVANCES
20	CAN RENTALS
21	CAN PURCHASES
22	RETURNED
23	DISTRIBUTION 1st HALF
30	BUTTER
5	MILES
50	SUPPLIES
51	ICE
60	MAN SAVINGS BONDS
70	AMERI AN DAIRY ASSN
90	ADJUSTMENTS
99	MISCELLANEOUS

DAIRYMEN'S LEAGUE CO-OPERATIVE ASSOCIATION, INC.

SE-G

			5 50		14 60		13 69		12 55		109 78		115 24
			6 20		1 77				2 11				
			42 48		45 98		77 69		51 82		497 1		249 78

——— Per cent (farm share).

§ Only the farm share of the auto expense total, column 6, is transferred to the summary page. The total of column 12 is not transferred to the summary page, because in computing labor income interest on the entire investment is deducted. However, for income-tax purposes the total amount of interest actually paid or accrued should be deducted from the item *farm income* on the summary page to determine the taxable income.

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Live stock bought
			$	$	$	$	$

FARM EXPENSES (continued)

6 Auto expense §	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages §	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$

ANNOUNCED RETURNS FOR ALL MARKETS OTHER THAN NEW YORK METROPOLITAN MARKET HAVE BEEN ADJUSTED TO THE INDIVIDUAL MARKET FREIGHT ZONE

NET RETURN AT BASE ZONE (201-210 MILE)	ADD OR DEDUCT YOUR FREIGHT DIFFERENTIAL RATE	ADD OR DEDUCT YOUR 8 F ABOVE OR BELOW 3 9/10 AT MONTHLY ANNOUNCED RATE PER POINT	YOUR ZONE RETURN

HOW TO ARRIVE AT YOUR ZONE RETURN

RETURN COMPUTATION

WEIGHT	TEST	ZONE RETURN	DIFFERENTIALS	YOUR RETURN PER CWT	AMOUNT
12324	3.5	4.52		4.52	557.04

DATE OF DRAFT: MO 10 DAY 23 YR 47 — DRAFT NUMBER: 107162 048 02 — FRT DIFF RATE

APPROXIMATE DISTRIBUTION FOR MILK DELIVERED DURING CALENDAR MONTH PRECEDING DATE OF THIS DRAFT LESS DISTRIBUTION MADE FOR THE FIRST HALF

TO FIGURE YOUR ZONE RETURN SEE REVERSE SIDE

DETACH THIS STATEMENT
BEFORE PRESENTING TO BANK, AND RETAIN
FOR YOUR INCOME TAX REPORTS

AUTHORIZED DEDUCTIONS

*SERVICES CODE	*SERVICES AMOUNT	HAULING	PLANT	CERTIFICATES OF INDEBTEDNESS
15	58.00		10.97	6.16

Sept.

AMOUNT OF DRAFT: 481.91

*DEDUCTION CODE

NO.	DESCRIPTION
	WHITEWASHING
	VETERINARIAN FEES
	LIABILITY INSURANCE
	CREDIT NEW
15	FEEDS
16	LOANS
17	SERVICES
	AN REPAIRS
	AN PURCHASES
	RETAINED
	DISTRIBUTION 1st HALF
	MILFOIL
	HERBS
	SUPPLIES
	PT
	WAR SAVINGS BONDS
	AMERICAN FARM ASSN
	ADJUSTMENTS
	MISCELLANEOUS

DAIRYMEN'S LEAGUE CO-OPERATIVE ASSOCIATION, INC.

Line 24. Totals of pages 12 and 13		126.18		12.28		62.10					
Line 25. Totals of pages 14 and 15		56.52		41.44							
Line 26. Totals of pages 16 and 17											
Line 27. Totals of pages 18 and 19											
Line 28. Totals of pages 20 and 21											
Line 29. Totals of pages 22 and 23											
Line 30. Totals of pages 24 and 25											
Line 31. Totals of pages 26 and 27											
Line 32. **Total expenses for year** ‡				660.37		291.22		77.56		15.[illegible]	
		5.50		14.60		13.69		12.55		109.78	45.24
		6.20		1.77				2.11			
		42.98		45.98		77.69		51.82		497.12	249.28

* At the end of the year estimate the months and value, including board, of the labor of unpaid members of the family (except operator) doing farm work.

† Estimate the value of the board of any hired men boarded during the year.

‡ Transfer the column totals from line 32 of this page to the corresponding lines in the summary on page 37. The total of column 1 is the grand total of all columns and so is not transferred.

.....Per cent (farm share).

§ Only the farm share of the auto expense total, column 6, is transferred to the summary page. The total of column 12 is not transferred to the summary page, because in computing labor income interest on the entire investment is deducted. However, for income-tax purposes the total amount of interest actually paid or accrued should be deducted from the item *farm income* on the summary page to determine the taxable income.

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Live stock bought
			$	$	$	$	$

HOW TO ARRIVE AT YOUR ZONE RETURN

NET RETURN AT BASE ZONE (201-210 MILE)	ADD OR DEDUCT YOUR FREIGHT DIFFERENTIAL RATE	ADD OR DEDUCT YOUR B. F. ABOVE OR BELOW 3.5% AT MONTHLY ANNOUNCED RATE PER POINT	YOUR ZONE RETURN

ANNOUNCED RETURNS FOR ALL MARKETS OTHER THAN NEW YORK METROPOLITAN MARKET HAVE BEEN ADJUSTED TO THE INDIVIDUAL MARKET FREIGHT ZONE

		1	2	3	4	5
Line 24.	Totals of pages 12 and 13	126.10	17.20	62.[illegible]	62.[illegible]	
Line 25.	Totals of pages 14 and 15	56.52	41.44			
Line 26.	Totals of pages 16 and 17					
Line 27.	Totals of pages 18 and 19					
Line 28.	Totals of pages 20 and 21					
Line 29.	Totals of pages 22 and 23					
Line 30.	Totals of pages 24 and 25					
Line 31.	Totals of pages 26 and 27					
Line 32.	**Total expenses for year ‡**		660.37	241.22	77.56	151.—

* At the end of the year estimate the months and value, including board, of the labor of unpaid members of the family (except operator) doing farm work.

† Estimate the value of the board of any hired men boarded during the year.

‡ Transfer the column totals from line 32 of this page to the corresponding lines in the summary on page 37. The total of column 1 is the grand total of all columns and so is not transferred.

FARM EXPENSES (continued)

6 Auto expense §	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages §	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$

RETURN COMPUTATION						AUTHORIZED DEDUCTIONS					AMOUNT OF DRAFT
WEIGHT	TEST	ZONE RETURN	DIFFERENTIALS	YOUR RETURN PER CWT	AMOUNT	*SERVICES CODE	*SERVICES AMOUNT	HAULING	PLANT	CERTIFICATES OF INDEBTEDNESS	
14334	335	4251		4251	60934	15	5800		1243	717	53174

DATE OF DRAFT (MO. DAY YR)	DRAFT NUMBER		FRT DIFF RATE
9 23 47	947162	048	020

Aug

APPROXIMATE DISTRIBUTION FOR MILK DELIVERED DURING CALENDAR MONTH PRECEDING DATE OF THIS DRAFT LESS DISTRIBUTION MADE FOR THE FIRST HALF

TO FIGURE YOUR ZONE RETURN SEE REVERSE SIDE

DETACH THIS STATEMENT
BEFORE PRESENTING TO BANK, AND RETAIN
FOR YOUR INCOME TAX REPORTS

*DEDUCTION CODE	
NO	DESCRIPTION
01	WHITEWASHING
02	VETERINARIAN FEES
03	LIABILITY INSURANCE
04	LEAGUE NEWS
10-15	ORDERS
16	LOANS
17	ADVANCES
20	CAN RENTALS
21	CAN PURCHASES
22	RETINNING
27	DISTRIBUTION 1st HALF
30	BUTTER
31	CHEESE
50	SUPPLIES
51	ICE
60	WAR SAVINGS BONDS
70	AMERICAN DAIRY ASS'N
80	ADJUSTMENTS
99	MISCELLANEOUS

DAIRYMEN'S LEAGUE CO-OPERATIVE ASSOCIATION, INC.

SE-G

6	7	8	9	10	11	12	13	14
	5.50	14.60	13.69	12.55		109.78		45.24
	6.20	1.77		7.11				
	42.48	45.96	77.69	51.82		497.12		249.98

..........Per cent (farm share).

§ Only the farm share of the auto expense total, column 6, is transferred to the summary page. The total of column 12 is not transferred to the summary page, because in computing labor income interest on the entire investment is deducted. However, for income-tax purposes the total amount of interest actually paid or accrued should be deducted from the item *farm income* on the summary page to determine the taxable income.

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Live stock bought
			$	$	$	$	$

HOW TO ARRIVE AT YOUR ZONE RETURN

NET RETURN AT BASE ZONE (201-210 MILE)	ADD OR DEDUCT YOUR FREIGHT DIFFERENTIAL RATE	ADD OR DEDUCT YOUR B F ABOVE OR BELOW 3.5% AT MONTHLY ANNOUNCED RATE PER POINT	YOUR ZONE RETURN

ANNOUNCED RETURNS FOR ALL MARKETS OTHER THAN NEW YORK METROPOLITAN MARKET HAVE BEEN ADJUSTED TO THE INDIVIDUAL MARKET FREIGHT ZONE

	1	2	3	4	5
Line 24. Totals of pages 12 and 13	126.18	17.20	[illegible]	[illegible]	
Line 25. Totals of pages 14 and 15	56.52	41.44			
Line 26. Totals of pages 16 and 17					
Line 27. Totals of pages 18 and 19					
Line 28. Totals of pages 20 and 21					
Line 29. Totals of pages 22 and 23					
Line 30. Totals of pages 24 and 25					
Line 31. Totals of pages 26 and 27					
Line 32. **Total expenses for year ‡**		660.37 ✓	241.22 ✓	77.54 ✓	15.

* At the end of the year estimate the months and value, including board, of the labor of unpaid members of the family (except operator) doing farm work.

† Estimate the value of the board of any hired men boarded during the year.

‡ Transfer the column totals from line 32 of this page to the corresponding lines in the summary on page 37. The total of column 1 is the grand total of all columns and so is not transferred.

FARM EXPENSES (continued)

6 Auto expense §	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages §	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$

RETURN COMPUTATION						AUTHORIZED DEDUCTIONS					AMOUNT OF DRAFT
WEIGHT	TEST	ZONE RETURN	DIFFERENTIALS	YOUR RETURN PER CWT	AMOUNT	*SERVICES CODE	*SERVICES AMOUNT	HAULING	PLANT	CERTIFICATES OF INDEBTEDNESS	
17159	3.2	3.612		3.612	619.78	20 15	.40 58.00		8.70	8.58	544.04

DATE OF DRAFT (MO. DAY YR)	DRAFT NUMBER		FRT DIFF RATE
8 22 47	847162	048	.02

July

APPROXIMATE DISTRIBUTION FOR MILK DELIVERED DURING CALENDAR MONTH PRECEDING DATE OF THIS DRAFT LESS DISTRIBUTION MADE FOR THE FIRST HALF

TO FIGURE YOUR ZONE RETURN SEE REVERSE SIDE

DETACH THIS STATEMENT
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*DEDUCTION CODE	
NO	DESCRIPTION
01	WHITEWASHING
02	VETERINARIAN FEES
03	LIABILITY INSURANCE
04	LEAGUE NEWS
10-18	[illegible]
15	LOANS
17	ADVANCES
20	CAN RENTALS
21	CAN PURCHASES
22	RETINNING
27	DISTRIBUTION 1st HALF
30	BUTTER
31	CHEESE
50	SUPPLIES
51	ICE
60	WAR SAVINGS BONDS
70	AMERICAN DAIRY ASS'N
80	ADJUSTMENTS
99	MISCELLANEOUS

DAIRYMEN'S LEAGUE CO-OPERATIVE ASSOCIATION, INC.

DL-A-Q

6	7	8	9	10	11	12	13	14
	5.50	14.60	13.69	12.55		109.78		45.29
	6.20	1.77		7.11				
	42.48	45.96 ✓	77.69 ✓	51.82 ✓		497.12 ✓		249.78

.........Per cent (farm share).

§ Only the farm share of the auto expense total, column 6, is transferred to the summary page. The total of column 12 is not transferred to the summary page, because in computing labor income interest on the entire investment is deducted. However, for income-tax purposes the total amount of interest actually paid or accrued should be deducted from the item *farm income* on the summary page to determine the taxable income.

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Live stock bought
			$	$	$	$	$

FARM EXPENSES (continued)

6 Auto expense §	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages §	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$

ANNOUNCED RETURNS FOR ALL MARKETS, OTHER THAN NEW YORK METROPOLITAN MARKET, HAVE BEEN ADJUSTED TO THE INDIVIDUAL MARKET FREIGHT ZONE

AT BASE ZONE NET RETURN (201-210 MILE)	DIFFERENTIAL RATE ADD OR DEDUCT YOUR FREIGHT	AT MONTHLY ANNOUNCED RATE B. F. ABOVE OR BELOW 3.5% ADD OR DEDUCT YOUR PER POINT	YOUR ZONE RETURN

HOW TO ARRIVE AT YOUR ZONE RETURN

Line 24. Totals of pages 12 and 13	126.10	17.20	62.10	62.11		
Line 25. Totals of pages 14 and 15	56.52	41.44				
Line 26. Totals of pages 16 and 17						
Line 27. Totals of pages 18 and 19						
Line 28. Totals of pages 20 and 21						
Line 29. Totals of pages 22 and 23						
Line 30. Totals of pages 24 and 25						
Line 31. Totals of pages 26 and 27						
Line 32. **Total expenses for year** ‡		660.37	291.22	77.54	15.1	

* At the end of the year estimate the months and value, including board, of the labor of unpaid members of the family (except operator) doing farm work.

† Estimate the value of the board of any hired men boarded during the year.

‡ Transfer the column totals from line 32 of this page to the corresponding lines in the summary on page 37. The total of column 1 is the grand total of all columns and so is not transferred.

RETURN COMPUTATION						AUTHORIZED DEDUCTIONS					AMOUNT OF DRAFT
WEIGHT	TEST	ZONE RETURN	DIFFERENTIALS	YOUR RETURN PER CWT	AMOUNT	*SERVICES CODE	*SERVICES AMOUNT	HAULING	PLANT	CERTIFICATES OF INDEBTEDNESS	
5726	3.75	5.34		5.34	305.77	15	58.00		2.90	2.86	242.01

DATE OF DRAFT: MO 12 DAY 22 YR 47 — DRAFT NUMBER: 127162 — FRT DIFF RATE: 048 02

Nov.

APPROXIMATE DISTRIBUTION FOR MILK DELIVERED DURING CALENDAR MONTH PRECEDING DATE OF THIS DRAFT LESS DISTRIBUTION MADE FOR THE FIRST HALF

→ TO FIGURE YOUR ZONE RETURN SEE REVERSE SIDE ←

DETACH THIS STATEMENT
BEFORE PRESENTING TO BANK, AND RETAIN
→ **FOR YOUR INCOME TAX REPORTS** ←

DAIRYMEN'S LEAGUE CO-OPERATIVE ASSOCIATION, INC.

*DEDUCTION CODE

NO	DESCRIPTION
01	MILK HAULING
02	MEDITERRANEAN FEED
05	LIABILITY INSURANCE
14	LEAGUE NEWS
10 18	UNIONS
16	LIENS
17	ADVANCES
20	FARM RENTALS
21	FARM PURCHASES
22	RETAINING
27	DISTRIBUTION TAX (MALE
30	MILTEM
31	MILKEX
50	SUPPLIES
55	ICE
60	FARM SAVINGS BONDS
70	AMERICAN DAIRY ASSN
90	ADJUSTMENTS
99	MISCELLANEOUS

	5.50	14.60	13.69	12.55		109.78		45.24
	6.20	1.77		2.11				
	42.98	45.98	77.69	51.82		497.12		249.28

——— Per cent (farm share).

§ Only the farm share of the auto expense total, column 6, is transferred to the summary page. The total of column 12 is not transferred to the summary page, because in computing labor income interest on the entire investment is deducted. However, for income-tax purposes the total amount of interest actually paid or accrued should be deducted from the item *farm income* on the summary page to determine the total amount of interest actually paid or accrued should be deducted from the item *farm income* on the summary page to determine the taxable income.

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Live stock bought
			$	$	$	$	$

ANNOUNCED RETURNS FOR ALL MARKETS OTHER THAN NEW YORK METROPOLITAN MARKET HAVE BEEN ADJUSTED TO THE INDIVIDUAL MARKET FREIGHT ZONE

HOW TO ARRIVE AT YOUR ZONE RETURN

NET RETURN AT BASE ZONE (201-210 MILE)	ADD OR DEDUCT YOUR FREIGHT DIFFERENTIAL RATE	ADD OR DEDUCT YOUR 8 F. ABOVE OR BELOW 3½ AT MONTHLY ANNOUNCED RATE PER POINT	YOUR ZONE RETURN

Line 24. Totals of pages 12 and 13	726.18	13.68	62.18			
Line 25. Totals of pages 14 and 15	56.52	41.44				
Line 26. Totals of pages 16 and 17						
Line 27. Totals of pages 18 and 19						
Line 28. Totals of pages 20 and 21						
Line 29. Totals of pages 22 and 23						
Line 30. Totals of pages 24 and 25						
Line 31. Totals of pages 26 and 27						
Line 32. **Total expenses for year** ‡		660.37	249.22	77.54	15.1	

* At the end of the year estimate the months and value, including board, of the labor of unpaid members of the family (except operator) doing farm work.

† Estimate the value of the board of any hired men boarded during the year.

‡ Transfer the column totals from line 32 of this page to the corresponding lines in the summary on page 37. The total of column 1 is the grand total of all columns and so is not transferred.

FARM EXPENSES (continued)

6 Auto expense §	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages §	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
		6.48	2.--	2.95		51.78		9.21
7.39		9.60	62.--	17.77		162.78		49.32
8.84		9.95		13.22				63.38
5.15		8.35		.88		58.--		6.78
9.40		9.21		10.39		101.78		6.59
5.50		14.60	13.69	12.55		109.78		45.24
6.20		1.77		2.11				
42.98		95.98	77.69	51.82		497.12		249.78

——.....Per cent (farm share).

§ Only the farm share of the auto expense total, column 6, is transferred to the summary page. The total of column 12 is not transferred to the summary page, because in computing labor income interest on the entire investment is deducted. However, for income-tax purposes the total amount of interest actually paid or accrued should be deducted from the item *farm income* on the summary page to determine the taxable income.

EGG SALES

Enter net amount received. Include cash sales and value traded for merchandise.

Column 1					Column 2				
Date	Number of dozen	Grade	Price	Amount received	Date	Number of dozen	Grade	Price	Amount received
8-5-47	3		67	2.01	Totals column 1				
12	3		.67	2.01					
19	3		.67	2.01					
25	4		.67	2.68					
9-2	3		.67	2.01					
16	6		.70	4.20					
23	5		.70	3.50					
30	4		.72	2.88					
10-7	3		.72	2.16					
14	3		.72	2.16					
21	4		.72	2.88					
28	7		.60	4.20					
11-4	6		60+72	3.72					
11	6		60+72	3.72					
18	6		60+72	3.72					
25	9		60+72	5.52					
12-2	5		60+72	3.12					
9	6		60+72	3.72					
16	9		60+72	6.36					
23	14		60+72	9.13					
30	18	60-70	55+65	11.15					
Totals to column 2				82.86	Totals to column 3				

EGG SALES

Enter net amount received. Include cash sales and value traded for merchandise.

Column 3					Column 4				
Date	Number of dozen	Grade	Price	Amount received	Date	Number of dozen	Grade	Price	Amount received
Totals column 2.					Totals column 3				
Totals to column 4.					Total egg sales to page 33.				

MILK SALES

Month	Pounds	Test	Amount	Hauling	Purchases	C. I.	Orders	Amount of check
Aug	[illegible]	[illegible]	[illegible]		[illegible]	7.17	[illegible]	[illegible]
Sept.	12324	3.5	557.04		10.97	6.16	58.–	481.91
Oct.	10152	3.6	509.63		4.59	5.08	58.–	441.96
Nov.	5726	3.75	305.77		2.90	2.86	58.–	242.01
			1981.78					
			2987.41					
			313.24					
			36.–					
			5318.43					
Totals								

Average Prod. 6768.2

Transfer total of hired milk hauling to expense (page 28, line 14, columns 1 and 8). Transfer farm share of purchases from plant to expense (page 28, line 15, columns 1 and 8).

OTHER DAIRY-PRODUCT SALES

Column 1					Column 2				
Date	Product	Quantity	Price	Amount received	Date	Product	Quantity	Price	Amount received
					Total column 1				
Total to column 2.					Total to page 33.				

LIVESTOCK SOLD

Include cows, bulls, calves, horses, pigs, hens, broilers, sheep, and all other livestock sales.

Sold				Sold			
Date	Name or number	Number	Amount received	Date	Name or number	Number	Amount received
11-29-47	1 Calf		15.–	Total column 1			
Total to column 2.				Total to page 33.			

CROP SALES

Column 1			Column 2		
Date	Crop (Kind and quantity)	Amount received	Date	Crop (Kind and quantity)	Amount received
			Total column 1		
Total to column 2			Total crop sales to page 33.		

CROPS RAISED

Crops	Variety			Acres	Yield per acre	Total production	Fertilizer Kind	Fertilizer Pounds	Loads of manure
Corn for grain (shelled)						bu.			
Corn for silage						tons			
Corn fodder						tons			
Sweet corn									
Potatoes						bu.			
Cabbage						tons			
Peas									
Beans									
Tomatoes									
Oats						bu.			
Barley						bu.			
Oats, barley, peas						bu.			
Buckwheat						bu.			
Wheat						bu.			
Alfalfa, first cutting						tons			
Alfalfa, second cutting				( )		tons			
Alfalfa, third cutting				( )		tons			
Mixed hay						tons			
						tons			
Timothy						tons			
Other hay						tons			
Apples						bu.			
Other fruit									

	Acres
Total (omit hay cut 2nd and 3rd time)	
Acres double-cropped	
Difference = acres used for crops	
Woods	
Permanent pasture	
Other pasture	
Farmstead, roads, and waste land	
Total acres	

A record of both the acreage and production of each crop should be made.

After recording the acreages in crops distribute the remaining land between pasture woods, and farmstead and waste land.

If some crop land is rented from a neighbor, enter those crops separate from your own crops and mark them *rented land*.

MISCELLANEOUS RECEIPTS

Include man and team work off farm, trucking, jury, assessor, machine work, stock pastured, maple sugar and sirup, machinery sold, lumber, posts, wood, and other miscellaneous receipts.

Column 1				Column 2			
Date	Items (Kind and quantity)		Amount received	Date	Items (Kind and quantity)		Amount received
				Total column 1			
Total to column 2.				Total miscellaneous receipts to page 33.			

SUMMARY OF THE FARM BUSINESS FOR THE YEAR

SUMMARY OF FARM INVENTORIES

Enter from the book *Farm Inventory For Five Years* (page 12) the totals for the beginning and end of the current year. If inventories are not taken, estimate these values.

Line	Inventories	Beginning of year	End of year
1	Land and buildings		
2	Horses		
3	Poultry		
4	Other livestock		
5	Cattle		
6	Machinery and equipment		
7	Feed and supply		
8	Total farm inventories		
9	Place smaller total of line 8 under larger and subtract		
10	Decrease in farm inventory this page, column 1, line 27		xxxxxx
11	Increase in farm inventory this page, column 2, line 21	xxxxxx	
12	Average farm inventory for year average of beginning and end, line 8		

FARM EXPENSES (column 1) — **FARM RECEIPTS (column 2)**

Line	Expenses	Items from page	Amount	Receipts	Items from page	Amount
15	Feed bought for cattle	28		Egg sales	31	
16	Feed bought for poultry	28		Milk sales	32	
17	Feed bought for other stock	28		Other dairy products sold	32	
18	Livestock bought	28		Livestock sold	33	
19	Auto expense (farm share)	29		Crop sales	34	
20	Truck and tractor	29		Miscellaneous receipts	36	
21	Dairy expense	29		Increase in farm inventory	37	
22	Crop expense	29		**Total farm receipts**		
23	Machinery and equipment	29		**Total farm expenses** from column 1		
24	Buildings and fences	29		Farm income line 22 minus line 23		
25	Labor	29		Interest 5 per cent of line 12		
26	Miscellaneous expense	29		**Labor income** line 24 minus line 25		
27	Decrease in farm inventory	37				
28	**Total farm expenses**					

Labor income is the pay a farmer receives for his labor and management, in addition to the use of a house and farm products after paying all business expenses of the farm and after deducting a charge for the capital invested.

FACTORS FOR STUDYING THE FARM BUSINESS

Line	Factors	Your farm	Average of group of farms
1	**Size of business**		
2	Total acres from page 35		
3	Number of crop acres from page 35		
4	Number of cows from inventory		
5	Number of hens from inventory		
6	Man equivalent total months of labor ÷ 12		
7			
8			
9	**Labor efficiency**		
10	Crop acres per man line 3 ÷ line 6		
11	Cows per man line 4 ÷ line 6		
12			
13			
14			
15	**Rates of animal and crop production**		
16	Pounds of milk sold per cow total pounds sold ÷ line 4		
17	Eggs sold per hen total eggs sold ÷ line 5		
18	Mixed hay, tons per acre from page 35		
19	Alfalfa, tons per acre from page 35		
20			
21	Corn silage, tons per acre from page 35		
22	Potatoes, bushels per acre from page 35		
23	Cabbage, tons per acre from page 35		
24	Oats, bushels per acre from page 35		
25	Oats and barley, bushels per acre from page 35		
26			
27			
28			
29	**Other factors**		
30			
31			
32			
33			
34			
35			
36			

RECORD OF CREDIT TRANSACTIONS DURING THE YEAR

PAYABLE

Any items entered on the expense pages 2 to 29 which were bought on credit may also be entered here for reference. Money borrowed or other debts incurred during the year may be entered on this page.

Date	Name and remarks	Amount	Date due	Date paid

RECORD OF CREDIT TRANSACTIONS DURING THE YEAR

RECEIVABLE

Any items of income entered on the receipts pages 30 to 36 for which the cash was not received may also be entered here for reference. Money loaned or invested during the year may be entered on this page.

Date	Name and remarks	Amount		Date due	Date paid

Eggs Nov. 554
Dec.

Farm
Cash Account Book

Name George Lindecker

Post Office Ramsey, N.J.

County

For Year Beginning Jan 1 1948.

17

Prepared by

Department of Agricultural Economics

New York State College of Agriculture
Ithaca, New York

Published by the New York State College of Agriculture
at Cornell University, Ithaca, New York
L. R. Simons, Director of Extension Service

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provided for in the Act of Congress of May 8, 1914

SUGGESTIONS FOR KEEPING THIS BOOK

Only Farm Items. Include in this account book only expenses and receipts that are connected with your farm business, such as feed bills, wages, milk sales, and crop sales. No household or personal expenses should be entered since this is a record of just the farm business.

Book of Original Entry. Enter the expenses and receipts as they occur, whether they are cash or credit, directly into this book. Entering items on calendars, notebooks and the like, expecting to transfer them to this book later, is a waste of time.

Some Items Divided. The telephone and electric bills should be divided each month according to use for farm and household and only the farm share included in this book.

Auto. A special column is provided in the book for auto expenses, so that all the auto expense should be entered and the total divided at the end of the year between personal and farm use.

Capital Items. Transactions which involve capital changes, such as the purchase of a tractor or the sale of a cow, are recorded along with the ordinary operating expenses and receipts. Such items are taken care of in summarization through additions to or disappearances from the end inventory. For income tax purposes, the capital items should be treated separately.

Feed Produced on Farm. No entries in receipts or expenses are made for the grain and hay raised on the farm which is fed to livestock on the farm.

Use of Expense Columns. Classifying the expenses and receipts will help you in studying your record at the close of the year. The column heading for expenses are merely suggestive, and you can change any of the column headings to suit your own farm business. Any such reasonable classification of expenses is acceptable for income tax purposes. Your farm expenses need not necessarily be classified according to the grouping shown in the Form 1040 F.

FORM 1040F
(Revised August 1918)
Treasury Department
Internal Revenue Service

Page 1

UNITED STATES
SCHEDULE OF FARM INCOME AND EXPENSES
For Calendar Year 194..

Attach This Form

....., 194..

Fill in Pages 1 and 3 if Your Accounts Are Kept on a Cash Basis.

If You Keep Books on an Accrual Basis and Desire to Use This Form, Fill in Pages 2 and 3 Instead

1. OTHER FARM INCOME

Items	Amount
d for produce	$
work	
ums	
ces	
in crop shares	
'arm	
lumber	
st products	
d program pay-	
lividends, if not lsewhere in return ify):	
	$

(Enter on line 3 of summary below)

5. Depreciation allowed (or allowable) since acquisition or March 1, 1913	6. Profit (column 3 plus column 5 minus column 4)
	$
	$

TS BASIS

	$
on (attach	
	$

purchased					
5. GROSS PROFITS	$		9. TOTAL DEDUCTIONS	$	
10. Net farm profit (line 5 minus line 9) to be reported on line 22, Schedule C, page 2, Form 1040				$	

16—41264-3

FERTILIZER RECOMMENDATIONS FOR NEW YORK - 1949

Dept. of Agronomy, Mimeo 850, 11/17/48

CROP	Manured rotations, soils in medium to high state of fertility: Recommended Ratio	Manured rotations, soils in medium to high state of fertility: Suggested Analyses * and amounts	Unmanured rotations, soils in low state of fertility: Recommended Ratio	Unmanured rotations, soils in low state of fertility: Suggested Analyses * and amounts
1. Corn	1-1-1	10T. Superphosphated manure 150 lbs. 10-10-10	1-1-1	300-400 lbs. 10-10-10
2. Oats or Barley seeded	0-1-0 0-1-1	400 lbs. superphosphate. On light soils low in potash use 300 lbs. 0-20-20. (For following years see Crop 7)	Normal soils 1-2-1 Light soils 1-2-2	200 lbs. 10-20-10 (See crop 7) 250 lbs. 8-16-16 (See crop 7)
3. Oats or barley not seeded	1-2-1	150 lbs. 10-20-10. If lodging is a problem use 200 lbs. superphosphate	Normal soils 1-2-1 Light soils 1-2-2	200 lbs. 10-20-10 250 lbs. 8-16-16
4. Wheat or rye	1-2-1	200 lbs. 10-20-10. Reduce to 100 lbs. if to be top-dressed with manure	1-2-1	200 lbs. 10-20-10
5. New seedings -- no companion crop	0-1-0 0-1-1	400 lbs. superphosphate. On light soils low in potash use 300 lbs. 0-20-20. (For following years see Crop 7)	0-1-1 1-2-2	300 lbs. 0-20-20 300 lbs. 8-16-16 if nitrogen is very low
6. Sudan grass Seeded	1-1-1	10T. Super. manure 150# 10-10-10	1-2-1	250 lbs. 10-20-10
6. Sudan grass Not seeded	1-1-1	10T. Super. manure 150# 10-10-10	1-1-1	300-400 lbs. 10-10-10
7. Top dressing for alfalfa and ladino	0-1-1	6T. Superphosphated manure Where potash is needed use 300 lbs. 0-20-20 every 2 yrs.	0-1-1	300 lbs. 0-20-20 every 2 yrs. On high potash soils use 300 lbs. superphosphate every 4 yrs.
8. Timothy meadows		6T. superphosphated manure or 100 lbs. ammonium nitrate	1-1-1	300 lbs. 10-10-10 annually
9. Buckwheat		200 lbs. superphosphate	1-2-1	100 lbs. 10-20-10
10. Soybeans		200 lbs. superphosphate	0-1-1	200 lbs. 0-20-20
11. Permanent Pasture		a. For quick initial improvement — 500 lbs. 8-16-16. b. To maintain a good bluegrass-white clover sod — 600 lbs. superphosphate or superphosphated manure every 4 years; or 300 lbs. 0-20-20 every 2 years. c. For early grazing and highest carrying capacity on limited acreage — 300-400 lbs. 10-10-10 each year.		

* Analyses listed are the highest obtainable. Some available substitute grades are as follows:

For 10-10-10..... 8-8-8, 7-7-7
" 10-20-10..... 8-16-8, 6-12-6, 5-10-5
" 8-16-16 5-10-10
" 0-20-20 ..... 0-19-19, 0-14-14

If these substitute grades are used the rate of application should be increased to supply the amount of plant food suggested in the table.

FORM 1040F
(Revised August 1948)
Treasury Department
Internal Revenue Service

Page 1

UNITED STATES
SCHEDULE OF FARM INCOME AND EXPENSES
For Calendar Year 194_

Attach This Form

Or for year beginning ....., 194.., and ending ....., 194..

Fill in Pages 1 and 3 if Your Accounts Are Kept on a Cash Basis.

If You Keep Books on an Accrual Basis and Desire to Use This Form, Fill in Pages 2 and 3 Instead

3. OTHER FARM INCOME

Items	Amount
Mdse. rec'd for produce	$
Machine work	
Hire of teams	
Breeding fees	
Rent rec'd in crop shares	
Work off farm	
Wood and lumber	
Other forest products	
Agricultural program payments	
Patronage dividends, if not reported elsewhere in return	
Other (specify):	
TOTAL	$

(Enter on line 3 of summary below)

PURCHASED

s price rice)	4. Cost or other basis	5. Depreciation allowed (or allowable) since acquisition or March 1, 1913	6. Profit (column 3 plus column 5 minus column 4)
	$	$	$
			$

RECEIPTS AND DISBURSEMENTS BASIS

...es (from page 3)	$
...iation (from page 3)	
...operating loss deduction (attach ...nment)	
9. TOTAL DEDUCTIONS	$
purchased	$
5. GROSS PROFITS	$

10. Net farm profit (line 5 minus line 9) to be reported on line 22, Schedule C, page 2, Form 1040

16—41264-3

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FORM 1040F
(Revised August 1948)
Treasury Department
Internal Revenue Service

UNITED STATES

SCHEDULE OF FARM INCOME AND EXPENSES

For Calendar Year 194_

Attach This Form to Your Income Tax Return Form 1040 and File It With the Collector of Internal Revenue for Your District

Or for year beginning ....., 194_, and ending ....., 194_

Name .....

Address .....

Location of farm or farms .....

Number of acres in each farm .....

Fill in Pages 1 and 3 if Your Accounts Aro Kept on a Cash Basis.

If You Keep Books on an Accrual Basis and Desire to Uso This Form, Fill in Pages 2 and 3 Instead

FARM INCOME FOR TAXABLE PERIOD

1. SALE OF LIVESTOCK RAISED

Kind	Quantity	Amount
Cattle		$
Horses		
Mules		
Sheep		
Swine		
Chickens		
Turkeys		
Ducks		
Goats		
Bees		
Other (specify):		
TOTAL		$ (Enter on line 1 of summary below)

2. SALE OF PRODUCE RAISED

Kind	Quantity	Amount
Grain		$
Hay		
Cotton		
Tobacco		
Potatoes		
Sugar beets		
Vegetables		
Fruits		
Nuts		
Dairy products		
Eggs		
Meat products		
Poultry, dressed		
Wool and mohair		
Honey		
Sirup and sugar		
Other (specify):		
TOTAL		$ (Enter on line 2 of summary below)

3. OTHER FARM INCOME

Items	Amount
Mdse. rec'd for produce	$
Machine work	
Hire of teams	
Breeding fees	
Rent rec'd in crop shares	
Work off farm	
Wood and lumber	
Other forest products	
Agricultural program payments	
Patronage dividends, if not reported elsewhere in return	
Other (specify):	
TOTAL	$ (Enter on line 3 of summary below)

4. SALE OF LIVESTOCK AND OTHER ITEMS PURCHASED

1. Description	2. Date acquired	3. Gross sales price (contract price)	4. Cost or other basis	5. Depreciation allowed (or allowable) since acquisition or March 1, 1913	6. Profit (column 3 plus column 5 minus column 4)
		$	$	$	$
TOTAL (enter on line 4 of summary below)					$

SUMMARY OF INCOME AND DEDUCTIONS COMPUTED ON A CASH RECEIPTS AND DISBURSEMENTS BASIS

1. Sale of livestock raised	$	6. Expenses (from page 3)	$
2. Sale of produce raised		7. Depreciation (from page 3)	
3. Other farm income		8. Net operating loss deduction (attach statement)	
4. Profit on sale of livestock and other items purchased			
5. GROSS PROFITS	$	9. TOTAL DEDUCTIONS	$

10. Net farm profit (line 5 minus line 9) to be reported on line 22, Schedule C, page 2, Form 1040 ..... $

16—41264-3

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FARM INVENTORY FOR INCOME COMPUTED ON AN ACCRUAL BASIS

Page 2

Description (Kind of livestock, crops, or other products)	On Hand at Beginning of Year		Purchased During Year		Raised During Year		Consumed or Lost During Year		Sold During Year		On Hand at End of Year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Inventory value	Quantity	Inventory value	Quantity	Amount received	Quantity	Inventory value
		$		$		$		$		$		$
Totals	$ (Enter on line 4)		$ (Enter on line 5)		$		$		$	(Enter on line 2)	$	(Enter on line 1)

SUMMARY OF INCOME AND DEDUCTIONS COMPUTED ON AN ACCRUAL BASIS

1. Inventory of livestock, crops, and products at end of year	$	7. Expenses (from page 3)	$
2. Sales of livestock, crops, and products during year		8. Depreciation (from page 3)	
2a. Other miscellaneous receipts (specify):		9. Net operating loss deduction (attach statement)	
3. Total	$		
4. Inventory of livestock, crops, and products at beginning of year	$		
5. Cost of livestock and products purchased during year			
6. Gross profits (line 3 minus the sum of lines 4 and 5)	$	10. Total Deductions	$
11. Net farm profit (line 6 minus line 10) to be reported on line 22, Schedule C, page 2, Form 1040			$

☆ GPO 16—41264-2

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FARM EXPENSES FOR TAXABLE YEAR (See Instructions) Page 3

1. Items	2. Amount	3. Items (Continued)	4. Amount (Continued)
Labor hired	$	Other farm expenses (specify):	
Feed purchased			$
Seed, plants, and trees purchased			
Machine hire			
Supplies purchased			
Cost of repairs and maintenance			
Breeding fees			
Fertilizers and lime			
Veterinary and medicine for livestock			
Gasoline, other fuel and oil for farm business			
Storage and warehousing			
Taxes			
Insurance on property (except your dwelling)			
Interest on farm notes and mortgages			
Water rent, electricity, and telephone			
Rent of farm, part of farm, or pasturage			
Freight, yardage, express, and trucking			
Automobile upkeep (farm share)			
TOTAL OF COLUMNS 2 AND 4 (enter on line 6 of summary on page 1 (cash basis) or line 7, page 2 (accrual basis))	$		

DEPRECIATION (See Instructions)

1. Kind of property (If buildings, state material of which constructed)	2. Date acquired	3. Cost or other basis (do not include land or other nondepreciable property)	4. Assets fully depreciated in use at end of year	5. Depreciation allowed (or allowable) in prior years	6. Remaining cost or other basis to be recovered	7. Estimated life used in accumulating depreciation	8. Estimated remaining life from beginning of year	9. Depreciation allowable this year
		$	$	$	$			$
TOTAL (enter on line 7 of summary on page 1 (cash basis) or line 8, page 2 (accrual basis))								$

REMARKS:

16—41264-1

METHOD OF ACCOUNTING

Farmers may compute their income either on the cash receipts and disbursements basis or the accrual basis, but whichever method is adopted in filing their first return must be followed until the consent of the Commissioner is received to compute the income upon a new basis. Applications for permission to change the method of accounting employed and the basis upon which the return is made shall be filed within 90 days after the beginning of the taxable year to be covered by the return and should be addressed to the Commissioner of Internal Revenue, Washington 25, D. C.

CASH RECEIPTS AND DISBURSEMENTS BASIS

A farmer reporting on the basis of cash receipts and disbursements shall include in his gross income for the taxable year (1) the amount of cash or the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits from the sale of any livestock or other items which were purchased, and (3) gross income from all other sources. The farm expenses will be the actual amounts paid out during the taxable year.

Change in method of accounting.—Farmers may change the basis of their returns from that of receipts and disbursements to that of an inventory basis provided the requirements as to the timely filing of an application as outlined above have been complied with and provided further, that the taxpayer and the Commissioner agree upon the terms and conditions under which the change is to be effective.

ACCRUAL BASIS

For a farmer reporting on the accrual basis, the gross profits are obtained as indicated in summary of income and deductions on page 2 of this form. The farm expenses will be the actual expenses incurred during the year, whether paid or not.

Farmers who render their returns upon an inventory basis may value their inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition. If the use of the "farm-price method" of valuing inventories for any taxable year involves a change in method of valuing inventories from that employed in prior years, permission for such change shall first be secured from the Commissioner. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit livestock price method."

INCOME

All the farm income from whatever source must be reported in this schedule. Anything of value received instead of cash must be treated as income to the extent of its market value. Thus, the market value of groceries, merchandise, or the like, received in exchange for farm produce must be reported as income.

Recoveries for hail and fire insurance on growing crops should be included in gross income.

A taxpayer electing to include in gross income amounts received during the year as loans from Commodity Credit Corporation should file with his return a statement showing details of such loans. (See section 123 of the Internal Revenue Code.)

Report gains and losses from sales or exchanges of capital assets and other property in separate Schedule D (Form 1040).

The value of farm produce consumed by the farmer and his family need not be reported as income; but expenses incurred in raising such produce must not be claimed as deductions.

The term "farm" embraces the farm in the ordinarily accepted sense, and includes stock, dairy, poultry, fruit, truck farms, and all land used for farming operations. A person cultivating or operating a farm for recreation or pleasure, the result of which is a continual loss from year to year, is not regarded as a farmer.

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer who operates a farm for profit is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. The following is a list of such expenses (taken from the classification appearing on page 3 of this form though any other equally descriptive classification may be used).

Labor hired.—Amounts paid for regular farm labor, piece work, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or dependent minor children. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. Rations purchased and furnished to laborers or sharecroppers are deductible. Do not deduct amounts paid to persons engaged in household work, except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers. Services of such employees engaged in caring for the farmer's own household are not deductible.

Feed purchased.—Cost of grain, hay, silage, mill feeds, other concentrates and roughages purchased, and amounts paid for grinding, mixing, and processing of feed.

Machine hire.—Amounts paid for threshing, combining, silo filling, baling, ginning, and other machine hire.

Supplies purchased.—Cost of twine, spray material, poisons, disinfectant, cans, barrels, baskets, egg cases, bags, and other similar farm supplies purchased.

Cost of repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of small tools of short life such as shovels, rakes, etc. Amounts expended for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Fertilizers and lime.—Cost of commercial fertilizers, lime, and manure purchased during the year, the benefit of which is of short duration, is deductible. The amount expended in the restoration of soil fertility preparatory to actual production of crops and the cost of liming soil to increase productiveness over a period of years are capital expenditures.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment tending to increase the value of the property assessed. Do not deduct on this form, taxes on your dwelling or household property and other personal taxes. Taxes, such as those on retail sales, which apply to items used in the farm business, may be considered as part of the cost of such items.

Insurance on farm property.—Cost of all insurance on farm buildings (except your dwelling) and improvements, equipment, crops, and livestock.

Interest on farm notes and mortgages.—Interest paid on farm mortgages, notes, and other obligations incurred to carry on the farm business.

Water rent, electricity, and telephone.—Report only the farm share of these expenditures.

Rent of farm, part of farm, or pasturage.—Rent paid in cash. Where a tenant farmer pays rent to the landlord in the form of crops raised on the farm (the agreement being on a cropshare basis), the tenant may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Automobile upkeep.—For automobiles used exclusively in farm business, all expenses of operation, repair, and depreciation. For automobiles used both for farm business and for personal use, only that part of the expense corresponding to the business use may be deducted. If some items, such as gasoline or repairs, are included under other headings, include here only those expenses not shown elsewhere. The farm share of automobile depreciation should be entered in the depreciation table.

Other farm expenses.—Fees paid for advertising farm products; expenditures for stamps, stationery, account books, and other office supplies purchased for farm use; expenditures for travel in connection with the farm business; and other similar miscellaneous expenditures. Amounts expended for purchase of automobiles, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. The amount claimed on account of depreciation should not exceed original cost (not replacement cost) of the property, or if acquired prior to March 1, 1913, the cost or value as of that date, divided by the probable number of years remaining of its useful life. In computing depreciation do not include the value of farm land nor the land on which farm buildings are located. Do not deduct repairs or depreciation on the dwelling you occupy or on your personal or household equipment. Do not claim as a separate item depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale.

Bad debts.—Report only debts, or portions thereof, arising from sales reported as income, which have been definitely proved within the year to be worthless, or such reasonable amount as has been added to a reserve for bad debts within the year. If you report your farm income on the cash basis, bad debts arising from sales are not an allowable deduction.

Losses.—Do not deduct on this form losses of buildings, machinery, and other property not included in your inventory, resulting from fire, storm, or other casualty and not compensated for by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the close of the year. The total loss of a prospective crop by frost, storm, flood, or fire, is not deductible. When reporting on the cash basis, the value of animals raised by you and lost by death is not deductible, while in the case of animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible.

Net operating loss deductions.—Every farmer claiming a net operating loss deduction shall file with his return a concise statement setting forth the amount of the net operating loss deduction claimed and all material and pertinent facts relative thereto, including a detailed schedule showing the computation of the net operating loss deduction under section 122 of the Internal Revenue Code.

16—41264-2 ☆ U. S. GOVERNMENT PRINTING OFFICE

FACTS CONCERNING THE FARM

Name of farm owner or operator George Landecker

Location of farm Rensen-Prospect Middle Road Town of Trenton

Total acres operated 92 Acres tillable 60

Number of men employed, by the year — Seasonal

Size of principal buildings, main barn 27 X 80 Other Barns

Storage 20 X 25 Poultry House 10 X 20 Other

Predominant soil type of farm Loam Land class

BUSINESS RECORD OF THE FARM, PAST CALENDAR YEAR

Classification of the farm	Production: Acres or Average Number of Animals	Production: Total Production	Receipts: Amount Sold	Receipts: Amount Received
Dairy cows: Purebred 7		Milk, pounds		
Dairy cows: grade 13		148556	147736	708.86
Youngstock: Purebred 1				
Youngstock: grade 9		X		
Sales of cows	X	X	3	551.—
Sales of veals	X	X	15	163.—
Poultry: Raised		Farm-dozens	908	560.55
Sales of fowls, broilers day old chicks	X	X	1075	180.—
Other animals				
Horses		X		
Crops, including fruit and vegetables				
Work of Farm Agric. Prog. Paym.				522.— 44.—
Patronage Div.				116.—

FARM CASH ACCOUNT BOOK

INDEX

	PAGE		PAGE
Farm expenses	2-29	Crops raised	35
Egg sales	30-31	Miscellaneous receipts	36
Milk sales	32	Summary of the farm business	37
Other dairy-product sales	32	Factors for studying the farm business	38
Livestock sold	33	Record of credit transactions — payable	39
Crop sales	34	Record of credit transactions — receivable	40

FARM RECEIPTS AND EXPENSES

This book provides for recording the following:

1. Farm expenses
2. Farm receipts
3. Crop acreages and production

If used with the *Farm Inventory for Five Years*, the necessary figures are provided to give a financial picture of the entire farm business and an analysis of its strong and weak points. It does not go into the details necessary to give costs for different enterprises. If such detailed costs for individual enterprises or complete cost accounts are desired, other books should be used.

The book is so planned as to make easy the summarization of the results at the end of the year, without making the record too difficult to keep. Many farmers keep double-page lists of receipts and expenses year after year which are seldom summarized. In this book the receipts and expenses are classified only to the extent necessary to permit of a fair study of the results.

The financial results of the year's business are summarized in terms of income to the farmer — called *labor income*. It is the pay a farmer receives for his labor and management, in addition to the use of a house and farm products, after paying all business expenses of the farm and after deducting a charge for the capital invested.

The purpose of the account book is more, however, than just determining the labor income. The primary object of the book is to provide the facts to study the physical as well as the financial organization and operation of the farm. Hence, it is important to record the physical quantities as well as the dollar amounts in the book. Such an analysis will help the farmer to improve his income by locating the strong and weak points in his farm business. The book may also be used for calculating income taxes.

Jan.

FARM EXPENSES

Enter all items as they occur whether for cash or credit. Describe the expenses by giving the kind and quantity of each item. Enter the dollars and cents figures first in column 1 and then in one of the other columns according to the kind of the expense. Column headings may be changed to fit individual farms. Do not enter in this book such family living expenses as clothing, groceries, life insurance, and doctor bills.

Columns 2-4, Feed bought: grain, hay, salt, and minerals. **Column 6, Auto expense;** all auto costs including gas, oil, repairs, tires, and insurance. At end of year estimate the percentage of total expense to be charged to farm and enter the figure on the bottom of page 28 **Column 8, Dairy expense:** veterinary, disinfectants, fly spray, cow-testing dues, strainer pads, registration fees, breeding fees, ice, sawdust, milk hauling, and can rental.

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
1		Mortgage	51.78				
2	200	Super X	10.74	10.74			
	100	Fitting	5.02	5.02			
5	100	Salt	1.35	1.35			
		Truck License	17.80				
6	200	Mash	11.22	11.22			
	200	Scratch	11.92		11.92		
	100	Pellets	5.40		5.40		
	200	Super X	10.74	10.74			
	200	Fitting	10.14	10.14			
7	100	Filters	.91				
8	200	Fitting	10.14	10.14			
	200	Super X	10.80	10.80			
12	1 Box	Kow-Kar	1.25	1.25			
	1 Gal.	Pump Oil	1.35				
14	200	Fitting	10.34	10.34			
	80	Shells	1.--		1.--		
17	100	Super X	5.58	5.58			
	100	Fitting	5.20	5.20			
21		Electricity	5.62				
		Telephone	2.99				
	200	Super X	11.38	11.38			
	200	Fitting	10.64	10.64			
	200	Mash	11.78		11.78		
	200	Scratch	12.58		12.58		
	100	Pellets	5.75		5.75		
	1	Gasket	.23				
23	200	Fitting	10.64	10.64			
	200	Super X	11.38	11.38			
	42	Strainer	.52				
	200	Fitting 100 lb. Starting	58.--				
			324.69	125.84	59.65		

FARM EXPENSES (continued)

Column 9, Crop expense: seed, fertilizer, lime, twine, sprays, and dusts. **Column 10, Machinery and equipment:** new machinery and repairs, new equipment and repairs, harness, small tools, containers. If machinery is traded in, enter the full purchase price here and enter the amount received for the old implement on page 32.

Column 14, Miscellaneous: Farm share of telephone and electricity, horseshoeing, farm papers, farm-bureau dues, advertising, brooder fuel, bedding, custom hatching, gas and oil for stationary engines, taxes, insurance, rent and other items that cannot be classified in any of the other columns.

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
						51.78		
	17.80							
		.91						
			1.35					
								5.62
								2.99
			.23					
			.52					
						58.-		
17.80		3.01				109.78		8.61

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
24	200	Fitting	10.64	10.64			
	100	Brad	4.99	4.99			
		County Tax	86.44				
	5	Light bulbs	.60				
27	200	Super X	11.04	11.04			
	200	Fitting	10.28	10.28			
	75	Straw	.95				
28		Gasoline, Plate holders, Nickel Seal	9.20				
26	5	Cleanser	.44				
31	200	Super X	11.04	11.04			
	200	Fitting	10.28	10.28			
			155.90	58.27			

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
								86.44
				.60				
		.95						
	9.20							
		.44						
	9.20	1.39		.60				86.44

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
1	Mortgage		51.78				
2	200	Mash	11.42		11.42		
	100	Pellets	5.57		5.57		
	200	Scratch	12.30		12.30		
	120	Straw	1.50				
2		Diversol	1.64				
5	200	Super X	11.04	11.04			
7	200	Super X	10.74	10.74			
	200	Fitting	10.14	10.14			
10	200	"	10.14	10.14			
	200	Super X	10.74	10.74			
	1 Gal.	Anti-Freeze	1.75				
		Vet - Bill	8.--				
12		Sawing lumber	1.-				
13		Strainer, Diversol	2.90				
		Skimming can	3.32				
	200	Egg cartons	3.40				
		Stamp	1.50				
		Telephone	3.11				
14	200	Super X	10.42	10.42			
	100	Fitting	5.05	5.05			
		Electricity	4.42				
		Penicilin	7.50				
16	100	Salt	1.35	1.35			
	130	Straw	1.63				
17	200	Mash	10.88		10.88		
	200	Scratch	9.84		9.84		
	100	Pellets	5.36		5.36		
	200	Super Ex	10.42	10.42			
		Mortgage	58.--				
	100	Patrons Feed	4.34	4.34			
	100	Super X	5.08	5.08			
	200	Fitting	9.76	9.76			
			306.04	99.22	55.37		

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 51.78	$	$
		1.50						
		1.64						
	1.75							
		8.-						
				1.-				
		2.90						
		3.32						3.40
		1.50						
								3.11
								4.42
		7.50						
		1.63						
						58.--		
1.75	27.99			1.-		109.78		10.93

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
19	1	Kow Kare	$ 1.25	$ 1.25	$	$	$	$	$	$	$	$	$	$	$	$
	2 lbs	nails	.20									.20				
20	975	Straw	10.--							10.--						
		Vet - Bill	1.50							1.50						
	300	Super X	15.27	15.27												
	200	Fitting	9.76	9.76												
		Rep. corn planters & ens. cutter	3.50									3.50				
21	100	Calf Starter	6.20	6.20												
20		Vet - Bill	3.--							3.--						
24	300	Super X	15.24	15.24												
	100	Fitting	4.88	4.88												
	1000	Superphosphate	15.50													15.50
26	200	Super X	10.16	10.16												
	100	Fitting	4.88	4.88												
	100	Horse Feed	4.93			4.93										
28		Gasoline	6.97						6.97							
		Vet Bill	9.50							9.50						
	300	Super Ex	15.24	15.24												
		Repair Truck	2.--						2.--							
			139.78	82.88		4.93			8.97	24.00		3.70				15.50

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
1		Mortgage	51.78				
2	200	Mash	10.62		10.62		
	200	Scratch	10.32		10.32		
	100	Pellets	5.22		5.22		
	200	Fitting	9.76	9.76			
	300	Super X	15.24	15.24			
3		Vet - Medicin	1.-				
	100	Dry + Fresh	4.78	4.78			
	25	Calf Meal	2.--	2.--			
	1	Gasket	.29				
6	500	Super X	25.40	25.40			
9	500	" "	25.40	25.40			
11		Repair truck	6.95				
13	400	Super X	20.32	20.32			
	100	Fitting	4.88	4.88			
14		Breeding	5.--				
15	200	Mash	10.76	~~10.76~~	10.76		
	200	Scratch	10.28		10.28		
	100	Pellets	5.28		5.28		
	200	Super X	10.16	10.16			
	4	Rims	8.80				
		Telepho	3.45				
17	100	Fitting	4.88	4.88			
		Electrid	4.72				
	80	Shells	1.--		1.--		
	300	Super X	15.24	15.24			
20	600	Super X	30.48	30.48			
24	100	Fitting	4.93	4.93			
	400	Super X	19.80	19.80			
	1 qt.	impl. paint	1.55				
		Fixing wheels pole part Cumbers V.	15.--				
			3.90				
		Mortgage	58.--				
27	500	Super X	24.75	24.75			
			432.44	217.02	53.98		

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 51.78	$	$
		1.-						
		.29						
	6.95							
		5.--						
				8.80				3.45
								4.72
				1.55				
				15.--				
				3.90				
						58.--		
	6.95	6.29		29.25		109.78		8.17

March

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
		Oil gasoline	$ 10.27	$	$	$	$
30	100	Horse Feed	5.16			5.16	
	100	Fitting	4.93	4.93			
	500	Super 0 A	24.75	24.75			
	100	Calf Starter	7.45	7.45			
31	100	Lay Mash	5.33		5.33		
	100	Scratch	5.23		5.23		
	100	Pellets	5.26		5.26		
	100	Exch.	4.84	4.84			
		Misc Hand	.80				
			79.02	41.97	15.82	5.16	

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$ 10.27	$	$	$	$	$	$	$
				.80				
	10.27			.80				

April

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
1		Forlyage	51.18				
	100	Fitting	4.93	4.93			
	500	Super X	24.75	24.75			
	1	Feed Scoop	7.35				
	5	Cleanser	.44				
3	200	Fitting	9.78	9.78			
	1	Barb wire	1.46				
	1	Brush	.40				
4	1	Sulfanilamide	4.00				
8	300	Exch.	14.43	14.43			
10	200	Fitting	9.78	9.78			
	100	Super X	4.81	4.81			
	100	Pellets	5.36		5.36		
	100	Mash	5.35		5.35		
	200	Scratch	10.60		10.60		
13	500	Super X	24.25	24.25			
	100	Fitting	4.96	4.96			
15	100	Bran	4.52	4.52			
	200	Super X	9.70	9.70			
	100	Fitting	4.96	4.96			
17	1	Sulfa	4.--				
	100	Fitting	4.96	4.96			
	300	Super X	14.55	14.55			
	94	cement	1.--				
	5	Staples	.45				
†	2	Tubes	3.--				
19	100	Fitting	4.96	4.96			
	300	Super X	14.55	14.55			
		Calf Starter	7.01	7.01			
		Bolts, drill	.49				
		Registris' cards	.35				
		Forlyage	58.--				
			322.93	162.90	21.31		

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 51.18	$	$
				7.35				
		.44						
				7.46				
	.40							
		4.--						
				1.--				
				.45				
				3.--				
				.49				
		.35						
						58.--		
.40		8.79		19.75		109.18		

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
22		Telephone	3.11				
		Electricity	4.50				
	100	Laying Mash	5.45		5.45		
	100	60% 40 Pellets	5.49		5.49		
	100	Fitting	5.08	5.08			
	300	Super X	14.82	14.82			
24	400		19.76	19.76			
26	1	Rake	.84				
	1	Broom	1.40				
	100	Fitting	5.08	5.08			
	300	Super X	14.82	14.82			
	100	Horse Feed	5.14			5.14	
27	200	Scratch	10.60		10.60		
	200	Lay	10.90		10.90		
	100	Chick Starter	5.53		5.53		
	1	Feeder	.30				
	1	Hay Car + Block	24.--				
28	400	Super X	19.76	19.76			
	24	Alfalfa	12.60				
	8	Med. Feed	5.20				
	20	Timothy	1.80				
	288(96#)	Mohawk Oats	23.85				
29	1	Dilators	.50				
	1	Thermostate	.31				
		Installing Cooler	9.99				
		Frankl Supply repairs	5.--				
		Calf Feed	12.15	12.15			
		Penicilin	22.20				
			250.18	91.47	37.97	5.14	

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
								3.11
								4.50
				.84				
				1.40				
				.30				
				24.--				
			12.60					
			5.20					
			1.80					
			23.85					
		.50						
				31				
				9.99				
				5.--				
		22.20						
		22.70	43.45	41.84				7.61

May

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
1	300	Super ph.	4.65				
	100	Fitting	4.90	4.90			
	100	Patrons	4.--	4.--			
	300	Super X	14.70	14.70			
		1 Furnace	.10				
		Mortgage	51.78				
4.	4	Alfalfa	2.10				
	3	Red Clover	1.95				
	3	Alsike	1.60				
	6	Timothy	.54				
	100	Horsefeed	4.93			4.93	
	100	Patrons	4.--	4.--			
	100	Super Test	4.89	4.89			
8	1	Dilators	.50				
	500	Test	24.45	24.45			
		Gasoline Tube Tire fix.	11.81				
		Vet Bill	18.75				
11	2000	Super ph.	13.20				
	100	Salt	1.35	1.35			
	200	Super Test	9.80	9.80			
	2	Ells.	.66				
12	100	Lay Mash	5.30		5.30		
	100	Pellets	5.32		5.32		
	100	Scratch	5.16		5.16		
14		Telephone	4.35				
15	500	Super Test	24.50	24.50			
	100	Horse Feed	4.94			4.94	
	1	Hog Rope	1.25	1.25			
	1	Dilators	1.--				
	100	Chick Starter	5.47			5.47	
	1	Hot shot Bat.	3.15				
19	400	Test	19.60	19.60			
	200	Scratch	10.32		10.32		
		Mortgage	58.--				
			329.02	113.44	26.10	15.34	

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$ 4.65	$	$	$	$	$
				.10				
						51.78		
			2.10					
			1.95					
			1.60					
			.54					
		.50						
	11.81							
		18.75						
			13.20					
				.66				
								4.35
		1.--						
				3.15				
						58.--		
	11.81	20.25	24.04	3.91		109.23		4.35

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
19	100	Calf Starter	$ 7.10	$ 7.10	$	$	$
		Cleanser	.44				
		Pest Preserver	.98				
		1 Cwt Bird	4.45				
		Vet	3.85				
22	200	Test	9.74	9.74			
	100	Horse	5.-			5.-	
	200	Lay	18.66		18.66		
		Starters ?	2.-				
	100	5+16-5	2.14				
24	100	Chick Scratch	5.42		5.42		
	300	Test	14.91	14.91			
29	94	Cement	.95				
	100	Chick Scratch	5.42		5.42		
	100	60-40	5.35		5.35		
	100	Shell Filler	1.10		1.10		
	900	Test	10.88	10.88			
	100	Exchange	4.77	4.77			
	100	Calf Starter	6.-	6.-			
	84	4.5% 531	13.50				
400		5-100-5	8.28				
		Electricity	3.57				
		Diversol	1.64				
		Various Hand W	2.25				
		Repairs scratch from B	3.-				
			144.64	62.60	27.95	5.-	

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
		.44						
				.98				
		4.45						
		3.85						
				2.-				
			2.14					
				.95				
			13.50					
			8.28					5.57
		1.64						
				3.29				
				3.00				
		10.38	23.72	9.22				5.57

Judge

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
1	100	Hog Feed	$ 5.25	$	$	$ 5.25	$
	100	Horse	4.85			4.85	
	300	Test	14.67	14.67			
3	400	4-8-12	3.76				
	19	Wire 531	3.64				
	100	Test	4.89	4.89			
		Mortgage	51.78				
4	5	Posts	2.10				
	75	Sudan Grass	16.50				
	200	Lay Mash	10.58		10.58		
	300	Test	14.67	14.67			
7	1	Apple	.18				
12	100	Hog Feed	5.25			5.25	
	200	531	9.18	9.18			
16	5	Posts	1.90				
	300	Test	14.52	14.52			
	100	Growing M.	5.20		5.20		
	100	14% Scratch	5.21		5.21		
19	100	Starter	5.91		5.91		
	300	Test	14.67	14.67	14.67		
	200	"	9.68	9.68			
	100	Pellets	5.26		5.26		
	100	Scratch	5.10		5.10		
21	300	Test	14.52	14.52			
	25	Kaff. A	4.75	4.75			
22	1	Hoe	.97				
	5 gal	Lacquer	19.40				
	1	Bull ring	.32				
23	100	Growing M.	5.20		5.20		
	200	Laying M.	10.50		10.50		
25	300	Test	14.52	14.52			
		Mortgage	58.—				
		Cam shaft	.40				
29	300	Test	14.55	14.55			
			353.80	131.22	52.96	15.35	

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
			8.76					
			3.64					
						51.78		2.10
			10.50					
				.18				
				3.76				
				19.40				
		.32						
		.40				58.—		
		72	22.30	19.45		109.78		2.10

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
		Gasoline + Tire Hy	$ 10.26	$	$	$	$
30	100	Int. Scratch	5.22		5.22		
	100	Grow	5.27		5.27		
	20	Hay loader slats	6.68				
		Lindsay hay rack	14.—				
		Repair Front Scraper	4.—				
		" Electricity	27.39				
		Pulley - V-Belts	14.45				
		Telephone	3.05				
		Electricity	8.12				
		Cheese	.44				
		Repair truck	4.35				
		Purchased Milk	5.—			5.—	
		Calf Feed	22.20	22.20			
			131.03	22.20	10.49	5.—	

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$ 16.26	$	$	$	$	$	$	$
				6.68				
				14.—				
				4.—				
				27.39				
				14.45				
								3.05
								8.12
		.44						
	4.35							
	14.61	.44		66.52				11.17

July

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscel-laneous
3	100	Scratch	$ 5.12	$	$ 5.12	$	$	$	$	$	$	$	$	$	$	$
	100	Pellets	5.32		5.32											
	700	Test	29.95	29.95												
		Rope	1.98									1.98				
		Mortgage	51.78											51.78		
6	50	Dust	4.20								4.20					
10	100	Int. Scratch	5.26		5.26											
‡	100	Growing Mash	5.18		5.18											
	100	Horse Feed	4.52			4.52										
	100	Salt	4.35	4.35												
	100	Test	4.71	4.71												
14	500	Test	22.95	22.95												
	100	Super X	4.70	4.70												
	100	Pellets	4.98		4.98											
	100	Scratch	4.84		4.84											
17	100	Growing	5.03		5.03											
	200	Laying Mash	10.12		10.12											
	300	Test	13.77	13.77												
12	100	Calf Starter	7.40	7.40												
		Snaps	2.42									2.42				
	1 Gal	Harness Oil	.79									.79				
20	2 lbs.	D.D.T.	.98							.98						
	200	Test	9.06	9.06												
	100	Scratch	4.94		4.94											
	2	Gasoline, oil	11.87						11.87							
22	100	Horse	4.34			4.34										
	100	Hog	4.92			4.92										
	100	Growing Mash	4.93		4.93											
	300	Test	13.59	13.59												
		Mortgage	58.—											58.—		
23	50	Insulators	1.95									1.95				
	4 lbs	nails	.40									.40				
26	400	Test	18.12	18.12												
28	100	Growing Mash	4.93		4.93											
			337.40	128.60	60.65	13.78			11.87	.98	4.20	7.54		109.78		

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Live stock bought
			$	$	$	$	$
Line 14.		Hired milk hauling					
Line 15.		Purchases from plant					
Line 16.		...Mo. unpaid family labor *					
Line 17.		.....Mo. board of hired labor †					
Line 18.		Totals of pages 28 and 29	324.69	125.84	52.65		
Line 19.		Totals of pages 2 and 3	155.90	58.27			
Line 20.		Totals of pages 4 and 5	306.04	99.22	55.37		
Line 21.		Totals of pages 6 and 7	139.78	82.88		4.93	
Line 22.		Totals of pages 8 and 9	432.44	217.92	53.98		
Line 23.		Totals of pages 10 and 11	74.02	41.97	15.32	5.16	
Line 24.		Totals of pages 12 and 13	322.93	162.90	21.31		
Line 25.		Totals of pages 14 and 15	250.18	91.47	37.97	5.14	
Line 26.		Totals of pages 16 and 17	329.02	113.44	26.10	15.34	
Line 27.		Totals of pages 18 and 19	144.68	62.60	27.95	5.—	
Line 28.		Totals of pages 20 and 21	353.80	131.22	52.96	15.35	
Line 29.		Totals of pages 22 and 23	131.03	22.20	10.49	5.—	
Line 30.		Totals of pages 24 and 25	337.40	128.60	60.65	13.28	
Line 31.		Totals of pages 26 and 27	3233.15	1337.63	422.25	69.70	
Line 32.		**Total expenses for year** ‡					

* At the end of the year estimate the months and value, including board, of the labor of unpaid members of the family (except operator) doing farm work.

† Estimate the value of the board of any hired men boarded during the year.

‡ Transfer the column totals from line 32 of this page to the corresponding lines in the summary on page 37. The total of column 1 is the grand total of all columns and so is not transferred.

FARM EXPENSES (continued)

6 Auto expense §	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages §	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
17.80		3.01				109.78		8.61 ✓
9.20		1.39						86.44 ✓
1.75		22.99		1.60		109.78		10.93 ✓
8.97		24.—		3.71				12.50 ✓
6.95		6.27		29.25		109.78		8.17
10.27				.80				—
.40		8.29		19.75	t	109.78		
		22.70	43.45	41.84				7.61
11.81		20.25	24.04	3.91		109.78		4.35
		10.38	23.92	9.22				5.57
		.72	22.30	19.45		109.78		2.10 ✓
14.61		.44		66.52				11.77
11.87		.98	4.60	7.54		109.78		
93.63		118.94	117.91	203.58		768.46		161.05

——.....Per cent (farm share).

§ Only the farm share of the auto expense total, column 6, is transferred to the summary page. The total of column 12 is not transferred to the summary page, because in computing labor income interest on the entire investment is deducted. However, for income-tax purposes the total amount of interest actually paid or accrued should be deducted from the item *farm income* on the summary page to determine the taxable income.

EGG SALES

Enter net amount received. Include cash sales and value traded for merchandise.

Column 1					Column 2				
Date	Number of dozen	Grade	Price	Amount received	Date	Number of dozen	Grade	Price	Amount received
Jan. 6	23	60-65-70		13 70	Totals column 1				
13	25	60-65-70		15 —					
20	33	60-65		20 —					
27	25	55-60		14 50					
Febr. 3	28	50-55-60		16 00					
10	27	55+60		16 20					
17	26	50-55-60		15 50					
24	28	50-55		15 —					
March 2	30	50-55		16 —					
9	29	50-55		15 50					
16	31	50-55		17 —					
23	30	45-50		16 —					
30	29	45-50		15 50					
Apr. 6	30	45-50		16 —					
13	36	45-50		17 —					
20									
Totals to column 2.					Totals to column 3.				

EGG SALES

Enter net amount received. Include cash sales and value traded for merchandise.

Column 3					Column 4				
Date	Number of dozen	Grade	Price	Amount received	Date	Number of dozen	Grade	Price	Amount received
Totals column 2.					Totals column 3				
Totals to column 4.					Total egg sales to page 37.				

MILK SALES

Month	Pounds	Test	Amount	Hauling Zone Rel.	Purchases	C. I.	Orders	Amount of check
Dec.	4256	3.45	222.42		6.73	2.13	58.-	155.56
Jan	5553	3.15	280.32	5.04	1.35	2.78	58.-	218.19
Febr.	7811	3.3	397.42	5.08	9.14	3.91	58.-	332.05
March	15185	3.1	720.68	4.78		7.59	58.-	655.09
April	15483	3.1	762.00	4.53	5.32	15.48	57.-	623.20
May	18222	3.3	965.41	4.42	6.57	18.22	58.-	824.61
June	18958	3.25	852.16	4.495	5.84	18.96	58.-	769.36
July	16136	3.1	730.64	4.528	6.-	16.14	58.-	650.50
	101604		4701.05			85.21		
Totals								

Transfer total of hired milk hauling to expense (page 28, line 14, columns 1 and 8). Transfer farm share of purchases from plant to expense (page 28 line 15, columns 1 and 8).

OTHER DAIRY-PRODUCT SALES

Column 1					Column 2				
Date	Product	Quantity	Price	Amount received	Date	Product	Quantity	Price	Amount received
					Total column 1				
Total to column 2.					**Total** to page 37.				

LIVESTOCK SOLD

Include cows, bulls, calves, horses, pigs, hens, broilers, sheep, and all other livestock sales.

Sold Date	Name or number	Number	Amount received	Sold Date	Name or number	Number	Amount received
1-24-48	Calf (Lola)		12.-	**Total** column 1			
2-9-48	" Iris		18.-				
	" Fay		18				
	" Tula		12				
	" Cameo		7.-				
	" Silva		10.-				
	" Evi		18 -				
	" Cila		10 -				
	"						
	" Aida		5.-				
	" Jill		10 -				
9-1	" Blackie		18. -				
9-6	" Tosca		20. -				
Aug.	Cow Iris		198. -				
	" Hanah		223. -				
			571. -				
Total to column 2.				**Total** to page 37.			

Column 1			Column 2		
Date	Crop (Kind and quantity)	Amount received	Date	Crop (Kind and quantity)	Amount received
			Total column 1		
Total to column 2			**Total crop sales** to page 37.		

CROPS RAISED

Crops	Variety			Acres	Yield per acre	Total production	Fertilizer Kind	Fertilizer Pounds	Loads of manure
Corn for grain (shelled)						bu.			
Corn for silage						tons			
Corn fodder						tons			
Sweet corn									
Potatoes						bu.			
Cabbage						tons			
Peas									
Beans									
Tomatoes									
Oats						bu.			
Barley						bu.			
Oats, barley, peas						bu.			
Buckwheat						bu.			
Wheat						bu.			
Alfalfa, first cutting						tons			
Alfalfa, second cutting				( )		tons			
Alfalfa, third cutting				( )		tons			
Mixed hay						tons			
						tons			
Timothy						tons			
Other hay						tons			
Apples						bu.			
Other fruit									
Total (omit hay cut 2nd and 3rd time)									
Acres double-cropped									
Difference = acres used for crops									
Woods									
Permanent pasture									
Other pasture									
Farmstead, roads, and waste land									
Total acres									

A record of both the acreage and production of each crop should be made.

After recording the acreages in crops distribute the remaining land between pasture woods, and farmstead and waste land.

If some crop land is rented from a neighbor, enter those crops separate from your own crops and mark them *rented land.*

MISCELLANEOUS RECEIPTS

Include man and team work off farm, trucking, jury, assessor, machine work, stock pastured, maple sugar and sirup, machinery sold, lumber, posts, wood, and other miscellaneous receipts.

Column 1			Column 2		
Date	Items (Kind and quantity)	Amount received	Date	Items (Kind and quantity)	Amount received
			Total column 1		
Total to column 2.			Total miscellaneous receipts to page 37.		

SUMMARY OF THE FARM BUSINESS FOR THE YEAR

SUMMARY OF FARM INVENTORIES

Enter from the book *Farm Inventory For Five Years* (page 12) the tntals for the beginning and end of the current year. If inventories are not taken, estimate these values.

Line	Inventories	Beginning of year	End of year
1	Land and buildings		
2	Horses		
3	Poultry		
4	Other livestock		
5	Cattle		
6	Machinery and equipment		
7	Feed and supply		
8	Total farm inventories		
9	Place smaller total of line 8 under larger and subtract		
10	Decrease in farm inventory this page, column 1, line 27		xxxxxx
11	Increase in farm inventory this page, column 2, line 21	xxxxxx	
12	Average farm inventory for year average of beginning and end, line 8		

Line	FARM EXPENSES (column 1) Expenses	Items from page	Amount	FARM RECEIPTS (column 2) Receipts	Items from page	Amount
15	Feed bought for cattle	28		Egg sales	31	
16	Feed bought for poultry	28		Milk sales	32	
17	Feed bought for other stock	28		Other dairy products sold	32	
18	Livestock bought	28		Livestock sold	33	
19	Auto expense (farm share)	29		Crop sales	34	
20	Truck and tractor	29		Miscellaneous receipts	36	
21	Dairy expense	29		Increase in farm inventory	37	
22	Crop expense	29		**Total farm receipts**		
23	Machinery and equipment	29		**Total farm expenses** from column 1		
24	Buildings and fences	29		Farm income line 22 minus line 23		
25	Labor	29		Interest 5 per cent of line 12		
26	Miscellaneous expense	29		**Labor income** line 24 minus line 25		
27	Decrease in farm inventory	37				
28	**Total farm expenses**					

Labor income is the pay a farmer receives for his labor and management, in addition to the use of a house and farm products after paying all business expenses of the farm and after deducting a charge for the capital invested.

FACTORS FOR STUDYING THE FARM BUSINESS

Line	Factors	Your farm	Average of group of farms
1	**Size of business**		
2	Total acres from page 35		
3	Number of crop acres from page 35		
4	Number of cows from inventory		
5	Number of hens from inventory		
6	Man equivalent total months of labor ÷ 12		
7			
8			
9	**Labor efficiency**		
10	Crop acres per man line 3 ÷ line 6		
11	Cows per man line 4 ÷ line 6		
12			
13			
14			
15	**Rates of animal and crop production**		
16	Pounds of milk sold per cow total pounds sold ÷ line 4		
17	Eggs sold per hen total eggs sold ÷ line 5		
18	Mixed hay, tons per acre from page 35		
19	Alfalfa, tons per acre from page 35		
20			
21	Corn silage, tons per acre from page 35		
22	Potatoes, bushels per acre from page 35		
23	Cabbage, tons per acre from page 35		
24	Oats, bushels per acre from page 35		
25	Oats and barley, bushels per acre from page 35		
26			
27			
28			
29	**Other factors**		
30			
31			
32			
33			
34			
35			
36			

RECORD OF CREDIT TRANSACTIONS DURING THE YEAR

PAYABLE

Any items entered on the expense pages 2 to 29 which were bought on credit may also be entered here for reference. Money borrowed or other debts incurred during the year may be entered on this page.

Date	Name and remarks	Amount	Date due	Date paid

RECORD OF CREDIT TRANSACTIONS DURING THE YEAR

RECEIVABLE

Any items of income entered on the receipts pages 30 to 36 for which the cash was not received may also be entered here for reference. Money loaned or invested during the year may be entered on this page.

Date	Name and remarks	Amount	Date due	Date paid

Farm
Cash Account Book

Name George Londecker

Post Office

County

For Year Beginning Aug 1948

Prepared by

Department of Agricultural Economics

New York State College of Agriculture
Ithaca, New York

Published by the New York State College of Agriculture
at Cornell University, Ithaca, New York
L. R. Simons, Director of Extension Service

Published and distributed in furtherance of the purposes
provided for in the Act of Congress of May 8, 1914

SUGGESTIONS FOR KEEPING THIS BOOK

Only Farm Items. Include in this account book only expenses and receipts that are connected with your farm business, such as feed bills, wages, milk sales, and crop sales. No household or personal expenses should be entered since this is a record of just the farm business.

Book of Original Entry. Enter the expenses and receipts as they occur, whether they are cash or credit, directly into this book. Entering items on calendars, notebooks and the like, expecting to transfer them to this book later, is a waste of time.

Some Items Divided. The telephone and electric bills should be divided each month according to use for farm and household and only the farm share included in this book.

Auto. A special column is provided in the book for auto expenses, so that all the auto expense should be entered and the total divided at the end of the year between personal and farm use.

Capital Items. Transactions which involve capital changes, such as the purchase of a tractor or the sale of a cow, are recorded along with the ordinary operating expenses and receipts. Such items are taken care of in summarization through additions to or disappearances from the end inventory. For income tax purposes, the capital items should be treated separately.

Feed Produced on Farm. No entries in receipts or expenses are made for the grain and hay raised on the farm which is fed to livestock on the farm.

Use of Expense Columns. Classifying the expenses and receipts will help you in studying your record at the close of the year. The column heading for expenses are merely suggestive, and you can change any of the column headings to suit your own farm business. Any such reasonable classification of expenses is acceptable for income tax purposes. Your farm expenses need not necessarily be classified according to the grouping shown in the Form 1040 F.

SUPPLEMENT TO VA FORMS 7-1921 AND 7-1922

(FOR SELF-PROPRIETOR P-346 TRAINEES IN INSTITUTIONAL ON-FARM COURSE)

THIS FORM WILL BE COMPLETED BY VETERANS HAVING CONTROL OF THEIR OWN FARMS WHILE PURSUING AN INSTITUTIONAL ON-FARM COURSE UNDER PUBLIC LAW 346 AS AMENDED BY PUBLIC LAW 377, IN SUPPORT OF ANSWERS TO QUESTION 20A VA FORM 7-1921, AND QUESTION 5, VA FORM 7-1922.

1. CASH FROM FARM RECEIPTS (FROM SALE OF CROPS, LIVESTOCK, AND LIVESTOCK PRODUCTS)..... $_____

2. CASH FARM OPERATING EXPENSES (INCLUDING MORTGAGE PAYMENTS, PRINCIPAL AND INTEREST)..... $_____

3. VALUE OF ENDING PHYSICAL INVENTORY
+ ACCOUNTS RECEIVABLE
- ACCOUNTS PAYABLE
(INCLUDING MORTGAGES)..... $_____

4. VALUE OF BEGINNING PHYSICAL INVENTORY
+ ACCOUNTS RECEIVABLE
- ACCOUNTS PAYABLE
(INCLUDING MORTGAGES)..... $_____

*5. VALUE OF FAMILY LIVING RECEIVED FROM FARM ..... $_____

*6. VALUE OF UNPAID FAMILY LABOR (EXCLUDING VETERAN'S LABOR)..... $_____

7. INCOME FROM VETERAN'S WORK OFF FARM..... $_____

8. INTEREST ON INVESTMENT (5% OF AVERAGE OF ITEMS 3 AND 4)..... $_____

9. TOTAL.....$_____

10. TOTAL. .....$_____

ITEM 9 $_____ MINUS ITEM 10 $_____ = $_____ PRODUCTIVE INCOME

* COMPUTATION OF FAMILY LIVING

BOARD AND ROOM_____MONTH @ $_____ $_____
- OR -
FARM RENT VALUE

* COMPUTATION OF UNPAID LABOR

NAME	AGE	WORK	AMT. RATE	TOTAL

TOTAL..... $_____

STATEMENT OF G. L. F. PATRONAGE REFUND 1947-48

PURCHASED FROM: FARM STORE	PURCHASED FROM: SERVICE STORE	(1) TOTAL PURCHASES (2) MARKETING	REFUND RATE % WHOLESALE (a) RETAIL (b) MARKETING (c)	REFUND AMOUNT	TOTAL REFUND
		3,133.53	2.727 a .985 b c	85.45 30.87	116.32

REMSEN Coop. GLF Serv., Inc.

DETACH AND SAVE. This is for your records

(SEE DIRECTIONS ON REVERSE SIDE)

SUGGESTIONS FOR KEEPING THIS BOOK

Only Farm Items. Include in this account book only expenses and receipts that are connected with your farm business, such as feed bills, wages, milk sales, and crop sales. No household or personal expenses should be entered since this is a record of just the farm business.

Book of Original Entry. Enter the expenses and receipts as they occur, whether they are cash or credit, directly into this book. Entering items on calendars, notebooks and the like, expecting to transfer them to this book later, is a waste of time.

Some Items Divided. The telephone and electric bills should be divided each month according to use for farm and household and only the farm share included in this book.

Auto. A special column is provided in the book for auto expenses, so that all the auto expense should be entered and the total divided at the end of the year between personal and farm use.

Capital
purchase o
ordinary op
in summar
inventory.
separately.

Feed P
for the gr
the farm.

Use of
help you i
heading fo
the column
classificatio
expenses n
in the Form

SUPPLEMENT TO VA FORMS 7-1921 AND 7-1922

(FOR SELF-PROPRIETOR P-346 TRAINEES IN INSTITUTIONAL ON-FARM COURSE)

THIS FORM WILL BE COMPLETED BY VETERANS HAVING CONTROL OF THEIR OWN FARMS WHILE PURSUING AN INSTITUTIONAL ON-FARM COURSE UNDER PUBLIC LAW 346 AS AMENDED BY PUBLIC LAW 377, IN SUPPORT OF ANSWERS TO QUESTION 20A VA FORM 7-1921, AND QUESTION 5, VA FORM 7-1922.

1. CASH FROM FARM RECEIPTS (FROM SALE OF CROPS, LIVESTOCK, AND LIVESTOCK PRODUCTS)..... $_____

2. CASH FARM OPERATING EXPENSES (INCLUDING MORTGAGE PAYMENTS, PRINCIPAL AND INTEREST)..... $_____

3. VALUE OF ENDING PHYSICAL INVENTORY
+ ACCOUNTS RECEIVABLE
- ACCOUNTS PAYABLE
(INCLUDING MORTGAGES)..... $_____

4. VALUE OF BEGINNING PHYSICAL INVENTORY
+ ACCOUNTS RECEIVABLE
- ACCOUNTS PAYABLE
(INCLUDING MORTGAGES)..... $_____

*5. VALUE OF FAMILY LIVING RECEIVED FROM FARM ..... $_____

*6. VALUE OF UNPAID FAMILY LABOR (EXCLUDING VETERAN'S LABOR)..... $_____

7. INCOME FROM VETERAN'S WORK OFF FARM..... $_____

8. INTEREST ON INVESTMENT (5% OF AVERAGE OF ITEMS 3 AND 4)..... $_____

9. TOTAL.....$_____

10. TOTAL. .....$_____

ITEM 9 $_____ MINUS ITEM 10 $_____ = $_____ PRODUCTIVE INCOME

* COMPUTATION OF FAMILY LIVING

BOARD AND ROOM_____MONTH @ $_____ $_____
- OR -

FARM RENT VALUE
OF HOUSE _____MONTH

_____QUARTS MILK @$_____ $_____
_____DOZEN EGGS @$_____ $_____
_____LBS. PORK @$_____ $_____
_____LBS. BEEF & VEAL @$_____ $_____
_____LBS. LAMB & MUTTON @$_____ $_____
_____LBS. POULTRY @$_____ $_____
_____ WOOD @$_____ $_____

VALUE OF OTHER PRODUCE USED ON FARM THAT WAS RAISED FOR CASH CROP $_____

TOTAL.... ..... $_____

IF VALUE OF FAMILY LIVING RECEIVED FROM FARM IS LESS THAN $40. A MONTH, EXPLAIN FULLY THE CIRCUMSTANCES.

_____

_____

_____

_____

_____

* COMPUTATION OF UNPAID LABOR

NAME	AGE	AMT. WORK	RATE	TOTAL

TOTAL..... $_____

EXPLANATIONS:

_____

_____

_____

_____

_____

_____

_____

_____

_____

(SEE DIRECTIONS ON REVERSE SIDE)

DIRECTIONS FOR COMPLETING SUPPLEMENT TO VA FORMS 7-1921 AND VA FORM 7-1922 -

ACCOUNTS SHOULD BE KEPT ON A CASH BASIS. RECORDS SHOULD INCLUDE ONLY TRANSACTIONS OF THE FARM BUSINESS NOT PERSONAL ITEMS. CASH ON HAND AT THE BEGINNING AND ENDING OF THE ACCOUNT PERIOD IS CONSIDERED A PERSONAL ITEM AND SHOULD NOT BE INCLUDED IN THESE ACCOUNTS.

ITEM 1 - INCLUDE ALL CASH INCOME RECEIVED FROM THE SALE OF ANY PRODUCTS RAISED ON THE FARM AS WELL AS ANY LIVESTOCK, OR EQUIPMENT SOLD.

ITEM 2 - INCLUDE CASH EXPENSES OF OPERATING FARM THAT WERE ACTUALLY PAID. INCLUDE ANY PAYMENTS MADE ON MORTGAGES OR FARM DEBTS INCLUDING PAYMENTS MADE OF PRINCIPAL AND INTEREST.

ITEM 3 AND 4 - VALUE OF BEGINNING AND ENDING PHYSICAL INVENTORY SHOULD INCLUDE LAND, BUILDINGS, LIVESTOCK, EQUIPMENT, AND CROPS ON HAND. CHANGES IN VALUE OF INVENTORY SHOULD REFLECT ONLY THOSE CHANGES CAUSED BY MORE OR LESS LIVESTOCK, CROPS ON HAND, EQUIPMENT, LAND, AND BUILDINGS, AND BETTER OR POORER QUALITY OF THESE ITEMS; NOT CHANGES CAUSED BY CHANGES IN PRICE LEVELS. IF AN ITEM OF EQUIPMENT; LIVESTOCK, ETC., IS PURCHASED DURING THE YEAR, THE INVENTORY VALUE OF THAT ITEM SHOULD SHOW THE PURCHASE PRICE WITH APPROPRIATE DEPRECIATION COMPUTED FROM THE TIME OF PURCHASE TO THE TIME OF ENDING INVENTORY. ADD TO THE VALUE OF THE PHYSICAL INVENTORY THE VALUE OF THE ACCOUNTS RECEIVABLE TO THE FARM BUSINESS. FROM THIS FIGURE SUBTRACT THE VALUE OF ACCOUNTS PAYABLE BY THE FARM BUSINESS INCLUDING MORTGAGES AND OTHER FARM DEBTS. DO NOT INCLUDE PERSONAL DEBTS OR PERSONAL ACCOUNTS RECEIVABLE.

ITEM 5 - VALUE RECEIVED FROM FAMILY GARDEN NEED NOT BE INCLUDED. INCLUDE VALUE OF ANY PRODUCE, RAISED AS A CASH CROP, THAT WAS USED BY THE FAMILY. COMPUTATION OF VALUE OF FAMILY LIVING MUST BE SHOWN. IF THE VALUE IS LESS THAN $40 A MONTH, EXPLAIN FULLY.

ITEM 6 - INCLUDE ONLY THE VALUE OF FAMILY LABOR FURNISHED, WHICH WOULD OTHERWISE HAVE BEEN NECESSARY TO HIRE. TO BE INCLUDED, THE FAMILY LABOR SHOULD BE REGULAR, AT LEAST DURING ANY ONE SEASON. FAMILY LABOR PERFORMED IN CONJUNCTION WITH FAMILY GARDEN SHOULD NOT BE INCLUDED. CHORES PERFORMED BY FAMILY SHOULD BE CONSIDERED AS UNPAID LABOR ONLY IF IT WOULD BE NECESSARY TO HIRE ANOTHER PERSON TO PERFORM THE CHORES IF A MEMBER OF THE FAMILY DID NOT DO THEM. COMPUTATIONS OF VALUE OF UNPAID LABOR MUST BE SHOWN. VETERAN'S LABOR MUST BE EXCLUDED.

ITEM 7 - INCOME VETERAN RECEIVED FOR LABOR OFF OF FARM. DO NOT INCLUDE EXCHANGE LABOR.

ITEM 8 - A CHARGE OF INTEREST AMOUNTING TO 5% OF THE VETERAN'S EQUITY IN THE BUSINESS IS ALLOWABLE.

ITEM 9 - MINUS ITEM 10 WILL GIVE THE VETERAN'S LABOR EARNINGS OR HIS PRODUCTIVE INCOME. IF THE VETERAN RECEIVES HIS INCOME ON THE BASIS OF A PARTNERSHIP OR SHARE AGREEMENT, COMPLETE BREAKDOWN OF THE COMPUTATION OF THE VETERAN'S SHARE MUST BE SHOWN. THIS BREAKDOWN MAY BE SHOWN ON A SEPARATE SHEET OF PAPER IF THE PRINTED SUPPLEMENT IS NOT ADAPTABLE.

FARM CASH ACCOUNT BOOK

INDEX

	PAGE		PAGE
Farm expenses	2-29	Crops raised	35
Egg sales	30-31	Miscellaneous receipts	36
Milk sales	32	Summary of the farm business	37
Other dairy-product sales	32	Factors for studying the farm business	38
Livestock sold	33	Record of credit transactions — payable	39
Crop sales	34	Record of credit transactions — receivable	40

FARM RECEIPTS AND EXPENSES

This book provides for recording the following:

1. Farm expenses
2. Farm receipts
3. Crop acreages and production

If used with the *Farm Inventory for Five Years*, the necessary figures are provided to give a financial picture of the entire farm business and an analysis of its strong and weak points. It does not go into the details necessary to give costs for different enterprises. If such detailed costs for individual enterprises or complete cost accounts are desired, other books should be used.

The book is so planned as to make easy the summarization of the results at the end of the year, without making the record too difficult to keep. Many farmers keep double-page lists of receipts and expenses year after year which are seldom summarized. In this book the receipts and expenses are classified only to the extent necessary to permit of a fair study of the results.

The financial results of the year's business are summarized in terms of income to the farmer — called *labor income*. It is the pay a farmer receives for his labor and management, in addition to the use of a house and farm products, after paying all business expenses of the farm and after deducting a charge for the capital invested.

The purpose of the account book is more, however, than just determining the labor income. The primary object of the book is to provide the facts to study the physical as well as the financial organization and operation of the farm. Hence, it is important to record the physical quantities as well as the dollar amounts in the book. Such an analysis will help the farmer to improve his income by locating the strong and weak points in his farm business. The book may also be used for calculating income taxes.

July 48

FARM EXPENSES

Enter all items as they occur whether for cash or credit. Describe the expenses by giving the kind and quantity of each item. Enter the dollars and cents figures first in column 1 and then in one of the other columns according to the kind of the expense. Column headings may be changed to fit individual farms. Do not enter in this book such family living expenses as clothing, groceries, life insurance, and doctor bills.

Columns 2–4, Feed bought: grain, hay, salt, and minerals. **Column 6, Auto expense;** all auto costs including gas, oil, repairs, tires, and insurance. At end of year estimate the percentage of total expense to be charged to farm and enter the figure on the bottom of page 28 **Column 8, Dairy expense:** veterinary, disinfectants, fly spray, cow-testing dues, strainer pads, registration fees, breeding fees, ice, sawdust, milk hauling, and can rental.

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
July 1		Var. Hardware	$ 10.75	$	$	$	$
		Telephone	2.99				
		Electricity	5.72				
	1 Gal.	Diversol	1.64				
		Tiring Truck	4.15				
	100	Calf Starter	6.81	6.81			
		Snaps	2.43				
		Harness oil	.79				
	1	Trip Block	1.—				
	200	Test	13.59	13.59			
	200	Scratch	9.85	~~20.40~~	9.85		
	100	Pellets	4.92		4.92		
			64.64	20.40	14.77		
Aug. 24	500	30% Laying	21.75	21.75			
	50	Salt	.70	.70			
		Mixing + Grind.	.90	.90			
	100	Cornsilk	4.44		4.44		
	100	Layd	4.20		4.20		
	20	Fence Posts	8.63				
		Threshing	32.50				
		Help Threshing	6.—				
		Truck	400.—				
			479.12	23.35	8.64		
			543.76	43.75	23.41		

FARM EXPENSES (continued)

Column 9, Crop expense: seed, fertilizer, lime, twine, sprays, and dusts. **Column 10, Machinery and equipment:** new machinery and repairs, new equipment and repairs, harness, small tools, containers. If machinery is traded in, enter the full purchase price here and enter the amount received for the old implement on page 32.

Column 14, Miscellaneous: Farm share of telephone and electricity, horseshoeing, farm papers, farm-bureau dues, advertising, brooder fuel, bedding, custom hatching, gas and oil for stationary engines, taxes, insurance, rent and other items that cannot be classified in any of the other columns.

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$ 10.75	$	$	$	$
								2.99
								5.72
		1.64						
	4.15							
				2.43				
				.79				
				1.—				
	4.15	1.64		14.97				8.71
				8.63				
			32.50					
			6.—					
			38.50	8.63				400.—
								400.—
	4.15	1.64	38.50	23.60				408.71

Aug.

FARM EXPENSES (continued)

Date Aug.	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
3	400	Test	17.44	17.44			
	100	Growing M.	4.65		4.65		
	100	Calf Starter	5.50	5.50			
4		Oil Gasoline, Grease	6.72				
5		Oil Gloves	1.—				
	200	Test	8.27	8.27			
	100	Grow	4.65		4.65		
	100	Laying	4.65		4.65		
		Mortgage	51.78				
9	400	Test	17.08	17.08			
		Truck Insurance	36.55				
		License	4.20				
	6 Bale	Twine	12.—				
		1 Broom	1.20				
		1 Bit	.75				
14	100	Hog	4.65			4.65	
	300	Test	12.81	12.81			
	100	Laying M.	4.50		4.50		
	100	Grain	4.50		4.50		
16	300	Test	12.75	12.75			
	100	Growing	4.50		4.50		
		Var. Hardware	1.32				
	5 lbs.	nail	.55				
21	100	Bran	3.—	3.—			
	100	Hominy	4.—	4.—			
	100	Soy Bean	4.85	4.85			
	100	Dry + Fresh	4.10	4.10			
		Grind + Mix	.85	.85			
		Spray	1.45				
	300	Test	12.75	12.75			
		Mortgage	58.—				
		Telephone	4.66				
		Electricity	5.57				
		Veterinarian	3.25				
			324.50	103.40	27.45	4.65	

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
	6.72	1.—						
						51.78		
	36.55							
	4.20							
			12.—					
				1.20				
				.75				
				1.32				
				.55				
		1.45						
						58.—		
								4.66
								5.57
		3.25						
	47.47	5.70	12.—	3.82		109.78		10.23

Sept.

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
Sept.			$	$	$	$	$	$	$	$	$	$	$	$	$	$
1	100	Bran	3.--	3.--												
		Fuses	.90									.90				
		Mortgage	51.78											51.78		
4	100	Laying M.	4.40		4.40											
	100	Growing "	4.40		4.40											
	100	Scratch	4.75		4.75											
	400	30%	17.20	17.20												
	200	Dry + Fresh	8.10	8.10												
		Grind + Mix	.91	.91												
	1	Hot Shot	2.50									2.50				
11	100	Growing	4.40		4.40											
	100	Lay	4.40		4.40											
	100	60-40 Pellets	4.45		4.45											
	100	Scratch	4.60		4.60											
		Grind + Mix	.95	.95												
17	300	30%	12.05	12.05												
	282	Cement	3.30									3.30				
	100	Salt	1.25	1.25												
		Corn blower	10.—								10.—					
		Help for Filling Silo	40.—								40.—					
		Repairs Frank Sohler	5.—									5.—				
18		Diversol	1.64							1.64						
21	300	30%	3.20	3.20												
		Grind + Mix	.45	.45												
	100	Grow	4.45		4.45											
		Various Hardware	8.22									8.22				
23	1	Potato Hook	1.50									1.50				
	100	Grow	4.45		4.45											
	100	Lay	4.45		4.45											
	100	Scratch	4.65		4.65											
	100	60-40 Pellets	4.50		4.50											
	500	30%	22.—	22.—												
		Grind + Mix	.90	.90												
		Mortgage	58.—											58.—		
			306.75	70.01	53.90					1.64	50.—	21.42		109.78		

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
23	50	Salt	.70	.70			
	1	Feed Scoop	.60				
	6	Fuses	1.02				
		Teleph.	3.28				
		Electricity	5.52				
		Postmaster Clearing	49.13				
		Gasoline - Oil	15.06				
		Fire Insurance	51.38				
	1	Milk Can	7.26				
		Shoeing horse	8.-				
		Sharpening Knives	1.50				
			143.45	.70			

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
				.60				
				1.02				
								3.28
								5.52
			~~49.13~~					49.13
	15.06							
								51.38
		7.26						
								8.-
				1.50				
	15.06	7.26		3.12				117.31

FARM EXPENSES (continued)

Date Oct.	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
2	5 lbs	Cleaner	.44				
		Mortgage	51.78				
	16 000	Cwt of Limestone	54.--				
	400	30%	16.88	16.88			
		Grind + Mix	.85	.85			
	100	Shell Filmer	1.10		1.10		
	2	Windows	8.20				
		Lumber	.85				
4	94	Cement	1.15				
		Sand	10.-				
5	1	Fork	2.-				
	5 - 20000	Veticilin	3.75				
		Penicilin	3.-				
	200	Lay	8.50		8.50		
	200	Scratch	8.80		8.80		
	100	60-40 Pellets	4.35		4.35		
	94	Cement	1.10				
	500	30% Dairy	20.20	20.20			
		Grind + Mix	1.05	1.05			
	100	Corn Meal	4.10	~~4.10~~		4.10	
		Trucking	6.-				
6	100	Bran	2.85	2.85			
	5	P. C. M	.48				
16	600	30%	23.70	23.70			
	200	Bran	5.80	5.80			
		Grind + Mix	1.10	1.10			
	1	Back Card	.60				
13		Gasoline	8.79				
15	5	Assessment Cows	5.-				
		Penicilin	8.90				
		Carl Kelly	28.70				
		Lumber + Windows, Tile	8.15				
	1	~~Light~~ Telephone	3.51				
		Mortgage	58.-				
			363.68	72.43	22.75	4.10	

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
		.44						
						51.78		
			54.--					
				8.20				
				.85				
				1.15				
				10.-				
				2.-				
		3.75						
		3.-						
				1.10				
		6.-						
				.48				
8.79		.60						
		5.-						
		8.90						
								28.70
				8.15				
								3.51
						58.-		
8.79		22.69	54.-	31.93		109.78		32.21

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
12	1	Tractor	1380.—				
	1	Plow	180.—				
	1	Snow Plow	180.—				
20	1	Kleen Ezey	1.55				
	1	Disc	1.43				
21	5	bu Potatoes	30.—	30.—			
	200	Mash	8.50		8.50		
	200	Scratch	8.78		8.78		
	100	60 - 40	4.20		4.20		
		Rent Mixer	2.—				
30		Repair truck	3.—				
27		Gasoline & Oil	12.87				
	100	Corn Meal	4.07			4.07	
		Grit Mix	.25			.25	
	50	Lime	.65				
	45	bags	2.25				
		Electricity	5.47				
	500	30%	19.25	17.25			
	200	Bran	6.50	6.50			
	2	Shorings	1.40				
	1	Roll Roofing Paper	2.25				
		Grind + Mix	.93		.93		
30.	1	2nd calf heifer	305.—				305.—
	1	Fork	1.25				
			216.60	56.68	21.42	4.32	305.—

FARM EXPENSES (continued)

6 ~~Auto~~ tractor expense	7 Truck and traetor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
				1380.—				
				180.—				
				180.—				
		1.55						
		1.43						
								2.—
	3.—							
	12.87							
					65			
								2.25
								5.47
								1.40
				2.25				
				1.25				
	20.87	2.98		1743.50	65			11.12

Nov.

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
1		Mortgage	51.78				
		Hampshire Farmb.	3.-				
		Fuel	2.-				
2	1	Hauling stock	3.50				
	~~500~~	~~Bran~~ Hauling Refuse	17.-				
	200	Mash	8.60		1.60		
3.		School Taxes	77.54				
6.	300	30%	12.-	12.-			
	100	Corn Meal	3.68			3.68	
		Gr. & Mix	.70	.70			
	2 Gal.	Anti Freeze	2.-				
	1	Ext. Rod	.70				
		Gas tract.	3.40				
8.	22	Hauling	1.10				
	500	30%	20.-	20.			
	200	Bran	6.80	6.80			
		Gr. & Mix	.93	.93			
	1	Clippers	28.-				
	50	Salt	.70	.70			
15	100	Calf Starter	5.10	5.10			
17	500	30%	21.25	21.25			
	200	Bran	6.66	6.66			
	50	Salt	.70	.70			
		Gr. & Mix	.93	.93			
	200	Lay	8.70		8.70		
	200	Scratch	8.64		8.64		
	100	60/40 Pellets	5.30		5.30		
18	1 hm	Strand	17.50				
		Penicilin	2.80				
		Telephone	3.57				
		Mortgage	58.-				
20	25	Kaffa	5.-	5.-			
	18.65 hm	Lime	31.71				
		Various Hardw.	4.57				
			422.86	80.77	30.24	3.68	

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expenso	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
						51.78		
								3.-
				2.-				
		3.50						
		17.-						
								77.54
1.-	1.-							
3.40				.70				
		1.10						
		28.-						
		17.50						
		2.80						
								3.57
						58.-		
				31.71				
								4.57
44.1	1.-	69.60		31.71	2.70			

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
	1	Switch + fuses	2.—				
		pasture Rent Heifers	15.—				
		Frank Sohler	2.—				
		Lumber hay rack	2.20				
22		Filter Disks	1.43				
26		Electricity	5.37				
		Diversion	1.64				
27	500	30%	22.20	22.20			
	200	Bran	6.84	6.84			
	100	Corn Meal	3.65			3.65	
	25	Salt	.35	.35			
		Gr. + Mix	1.10	1.10			
		Nails	.84				
		Lumber	2.—				

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
		15.—		2.—				
				2.—				
				2.20				
		1.43						
								5.37
		1.64						
				.84				
				2.—				

Dec.

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
1		Mortgage	51.78				
	2	Repair Truck	4.75				
		Vet	4.50				
9	500	Super X	21.40	21.40			
	25	Kaff-A	5.—	5.—			
10	2	Tires	30.67				
14	25	Salt	.35	.35			
	1	Egg Scales	1.45				
	300	Bran	10.41	10.41			
	300	30 %	13.65	13.65			
	200	Dry + Fresh	7.86	7.86			
		Grind + Mix	1.10	1.10			
	200	Lay	8.90		8.90		
	200	Scratch	8.80		8.80		
	100	60-40 Pellets	4.35		4.35		
		Gasoline - truck tractor	18.21				
17	10	Salt	.20	.20			
	300	Corn Meal	10.83	10.83			
	200	Bran	7.10	7.10			
	200	Exchange	8.20	8.20			
		Grind + Mix	.63	.63			
	400	Sugar Ex.	17.24	17.24			
18	1	Pail	.68				
		Insurance Policy	12.—				
		Telephone	5.80				
		Electricity					
		Misc. Hardware	2.50				
		Tractor chains	27.80				
	1	Oiler	1.39				
	1	Tools + Freight	9.50				
	1	Floor Mat	2.50				
	1	Fork	2.79				
	1	Hammer	1.13				
		Mortgage	58.—				
			341.47	103.17	13.25		

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 51.78	$	$
	4.75							
		4.50						
	30.67			1.45				
	-18.21							
						.68		12.—
								5.80
				2.50				
				27.80				
				1.39				
				9.50				
	2.50							
	2.79							
				1.13				
							58.—	

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
	1	Wrench set	$ 2.34	$	$	$	$
		Repair truck	3.50				
		Butchering	8.—				
		Lumber	2.52				
20	200	Laying Mash	8.72		8.72		
	200	Scratch	8.58		8.58		
	100	Pellets	4.32		4.32		
		Electricity	5.22				
23	1	Shovel	1.80				
24	500	Super X	21.25	21.25			
	100	Calf Starter	5.25	5.25			
27	1	Bull ring	1.10				
31	300	Corn Meal	10.92	10.92			
	200	Bran	6.44	6.44			
	100	Linseed meal	5.—	5.—			
	15	Minerals	.30	.30			
	10	Salt	.15	.15			
		Grind + Mix	.60	.60			
		Various Hardw.	3.—				
		Gasoline - Oil, Au	17.01				
			3.02	19.71	13.52		

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$ 2.34	$	$	$	$
	3.50							
								8.—
								2.52
								5.22
				1.80				
				1.10				
				3.—				
	17.01							
	20.51							15.74

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$

FARM EXPENSES (continued) 27

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
			$	$	$	$	$	$	$	$	$	$	$	$	$	$

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Live stock bought	6 Auto expense §	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages §	13 Labor	14 Miscellaneous
			$	$	$	$	$	$	$	$	$	$	$	$	$	$
Line 14.		Hired milk hauling														
Line 15.		Purchases from plant														
Line 16.		........Mo. unpaid family labor *														
Line 17.		........Mo. board of hired labor †														
Line 18.		Totals of pages 28 and 29														
Line 19.		Totals of pages 2 and 3	543.76	43.75	23.41				4.15	1.64	38.50	23.60				408.7[illegible]
Line 20.		Totals of pages 4 and 5	324.50	103.40	27.45	4.[illegible]			[illegible]	[illegible]	[illegible]	[illegible]		[illegible]		
Line 21.		Totals of pages 6 and 7	[illegible]	[illegible].01	53.[illegible]					[illegible]	[illegible]	[illegible]		[illegible]		
Line 22.		Totals of pages 8 and 9	143.45	.70					15.[illegible]	7.2[illegible]		[illegible]				117.3[illegible]
Line 23.		Totals of pages 10 and 11	[illegible]	72.43	[illegible]	[illegible]			8.[illegible]	[illegible]		[illegible]				[illegible]
Line 24.		Totals of pages 12 and 13	[illegible]	[illegible]	[illegible]	[illegible]				[illegible]	31.71	[illegible].76		109.73		[illegible]
Line 25.		Totals of pages 14 and 15	2166.60	56.68	21.48	4.32	305.—		20.87	2.98	1743.50	.65				11.12
Line 26.		Totals of pages 16 and 17		[illegible]										[illegible]		
Line 27.		Totals of pages 18 and 19		[illegible]					[illegible]							
Line 28.		Totals of pages 20 and 21		[illegible]												
Line 29.		Totals of pages 22 and 23														
Line 30.		Totals of pages 24 and 25														
Line 31.		Totals of pages 26 and 27														
Line 32.		**Total expenses for year ‡**	[illegible]	[illegible]	[illegible]	[illegible]	305	[illegible].96	176.77	[illegible]	1929.71	118.9[illegible]		[illegible]		307.1[illegible]

3373.15
~~8,188.86~~

* At the end of the year estimate the months and value, including board, of the labor of unpaid members of the family (except operator) doing farm work.
† Estimate the value of the board of any hired men boarded during the year.
‡ Transfer the column totals from line 32 of this page to the corresponding lines in the summary on page 37. The total of column 1 is the grand total of all columns and so is not transferred.

..........Per cent (farm share).

§ Only the farm share of the auto expense total, column 6, is transferred to the summary page. The total of column 12 is not transferred to the summary page, because in computing labor income interest on the entire investment is deducted. However, for income-tax purposes the total amount of interest actually paid or accrued should be deducted from the item *farm income* on the summary page to determine the taxable income.

EGG SALES

Enter net amount received. Include cash sales and value traded for merchandise.

Column 1					Column 2				
Date	Number of dozen	Grade	Price	Amount received	Date	Number of dozen	Grade	Price	Amount received
July 15			75	11.25	Totals column 1				
13				10.—					
14				10.75					
12			75	9.—					
Aug. 12				9.—					
11				8.25					
11				8.25					
9				6.75					
8				6.75					
Sept. 9				6.75					
8				6.—					
8				6.—					
8				6.—					
Oct. 6			75	4.50					
6				4.50					
6				4.50					
5				3.75					
Nov. 5				3.75					
5				3.75					
7		65+75		4.—					
23 14		55+65+75		9.10					
30 16		" " "		10.80					
Dec 7 31				20.80					
14 21		65+75		14.65					
21 24		60		16.50					
28 22			60	14.20					
Totals to column 2	[illegible]			[illegible]	Totals to column 3.				

EGG SALES

Enter net amount received. Include cash sales and value traded for merchandise.

Column 3					Column 4				
Date	Number of dozen	Grade	Price	Amount received	Date	Number of dozen	Grade	Price	Amount received
Totals column 2.					Totals column 3				
Totals to column 4.					Total egg sales to page 37.				

MILK SALES

Month	Pounds	Test	Amount	Zone Dif. ~~Hauling~~	Purchases	C. I.	Orders	Amount of check
Aug.	14 500	3.35	727.18	5.015	4.41	14.50	58.—	654.24
Sept	14 450	3.25	723.95	5.01	6.58	14.45	58.—	641.92
Oct.	10 379	3.65	562.96	5.424	4.10	10.38	58.—	490.48
Nov.	6 803	3.5	368.72	5.42	3.07	6.80	58.—	300.85
Totals								

Transfer total of hired milk hauling to expense (page 28, line 14, columns 1 and 8). Transfer farm share of purchases from plant to expense (page 28 line 15, columns 1 and 8).

OTHER DAIRY-PRODUCT SALES

Column 1					Column 2				
Date	Product	Quantity	Price	Amount received	Date	Product	Quantity	Price	Amount received
					Total column 1				
Total to column 2.					Total to page 37.				

LIVESTOCK SOLD

Include cows, bulls, calves, horses, pigs, hens, broilers, sheep, and all other livestock sales.

Sold				Sold			
Date	Name or number	Number	Amount received	Date	Name or number	Number	Amount received
	Hens		103.—	Total column 1			
Sept. 15	1 cow		180.—				
" 30	1 "		200.—				
Oct. 28	1 "		130.—				
Dec. 11	Calf	Tosca	12.—				
Total to column 2.				Total to page 37.			

DAIRYMEN'S CO-OPERATIVE League ASSOCIATION, INC.

SECOND CONTRACT IF ANY	PATRON NUMBER						
CONTRACT NUMBER	POUNDS OF MILK FOR THE YEAR	PRICE PER CWT	13TH CHECK	CERTIFICATE ISSUED	CERTIFICATE REFUND	[illegible]	AMOUNT OF DRAFT [illegible]
181647	145064	005	725	7200	54	100	679

FINAL PAYMENT YEAR ENDED MARCH 31, 1948

DETACH BEFORE PRESENTING TO BANK, AND RETAIN FOR YOUR INCOME TAX REPORTS

MILK SALES

Month	Pounds	Test	Amount	Zone Ret. (~~Hauling~~)	Purchases	C. I.	Orders	Amount of check
Aug.	14 500	3.35	727.18	5.015	4.41	14.50	58.–	654.24
Sept	14 450	3.25	723.95	5.01	6.58	14.45	58.–	641.92
Oct.	10 379	3.65	562.96	5.424	4.10	10.38	58.–	490.48
Nov.	6 803	3.5	368.72	5.42	3.07	6.80	58 –	300.85
Totals								

Transfer ... ıse (page 28

line 15,

Column 1					Column 2				
Date	Product	Quantity	Price	Amount received	Date	Product	Quantity	Price	Amount received
					Total column 1				
Total to column 2.					Total to page 37.				

LIVESTOCK SOLD

Include cows, bulls, calves, horses, pigs, hens, broilers, sheep, and all other livestock sales.

Sold				Sold			
Date	Name or number	Number	Amount received	Date	Name or number	Number	Amount received
	Hens		103. –	Total column 1			
Sept. 15	1 cow		180. –				
" 30	1 "		200. –				
Oct. 28	1 "		130. –				
Dec. 11	Calf	Tosca	12. –				
Total to column 2.				Total to page 37.			

CROP SALES

Column 1			Column 2		
Date	Crop (Kind and quantity)	Amount received	Date	Crop (Kind and quantity)	Amount received
			Total column 1		
Total to column 2			Total crop sales to page 37.		

CROPS RAISED

Crops	Variety	Acres	Yield per acre	Total production	Fertilizer Kind	Fertilizer Pounds	Loads of manure
Corn for grain (shelled)				bu.			
Corn for silage				tons			
Corn fodder				tons			
Sweet corn							
Potatoes				bu.			
Cabbage				tons			
Peas							
Beans							
Tomatoes							
Oats				bu.			
Barley				bu.			
Oats, barley, peas				bu.			
Buckwheat				bu.			
Wheat				bu.			
Alfalfa, first cutting				tons			
Alfalfa, second cutting		( )		tons			
Alfalfa, third cutting		( )		tons			
Mixed hay				tons			
				tons			
Timothy				tons			
Other hay				tons			
Apples				bu.			
Other fruit							
Total (omit hay cut 2nd and 3rd time)							
Acres double-cropped							
Difference = acres used for crops							
Woods							
Permanent pasture							
Other pasture							
Farmstead, roads, and waste land							
Total acres							

A record of both the acreage and production of each crop should be made.

After recording the acreages in crops distribute the remaining land between pasture woods, and farmstead and waste land.

If some crop land is rented from a neighbor, enter those crops separate from your own crops and mark them *rented land.*

MISCELLANEOUS RECEIPTS

Include man and team work off farm, trucking, jury, assessor, machine work, stock pastured, maple sugar and sirup, machinery sold, lumber, posts, wood, and other miscellaneous receipts.

Column 1			Column 2		
Date	Items (Kind and quantity)	Amount received	Date	Items (Kind and quantity)	Amount received
			Total column 1		
Total to column 2.			Total miscellaneous receipts to page 37.		

SUMMARY OF THE FARM BUSINESS FOR THE YEAR

SUMMARY OF FARM INVENTORIES

Enter from the book *Farm Inventory For Five Years* (page 12) the totals for the beginning and end of the current year. If inventories are not taken, estimate these values.

Line	Inventories	Beginning of year		End of year	
1	Land and buildings	7500.	—	[illegible]	—
2	Horses	100.	—	100	—
3	Poultry	250.	—	225	—
4	~~Other livestock~~ ([illegible])	235	—	[illegible]	—
5	Cattle	5000.		[illegible]	—
6	Machinery and equipment	1029.		3457	—
7	Feed and supply	1215.		831	—
8	Total farm inventories	15329	—	17846	—
9	Place smaller total of line 8 under larger and subtract				
10	Decrease in farm inventory this page, column 1, line 27			xxxxxx	
11	Increase in farm inventory this page, column 2, line 21	xxxxxx		2517	—
12	Average farm inventory for year average of beginning and end, line 8			16587	00

FARM EXPENSES (column 1) | **FARM RECEIPTS (column 2)**

Line	Expenses	Items from page	Amount	
15	Feed bought for cattle	28	2684	99
16	Feed bought for poultry	28	338.	32
17	Feed bought for other ~~stock~~ Dairy	28		
18	Livestock bought	28	595.	—
19	Auto expense (farm share)	29		
20	Truck and tractor	29	274.	80
21	Dairy expense	29		
22	Crop expense	29	2047.	62
23	Machinery and equipment	29	352.	65
24	Buildings and fences	29		
25	Labor Int.	29	280.	—
26	Miscellaneous expense	29	868.	22
27	Decrease in farm inventory	37		
28	**Total farm expenses**			

Receipts	Items from page	Amount	
Egg sales	31	560.	55
Milk sales	32	7083.	86
Other dairy products sold	32		
Livestock sold	33	313.	—
Crop sales	34		
Miscellaneous receipts	36		
Increase in farm inventory	37	2517	—
Total farm receipts		10474	41
Total farm expenses from column 1		7441.	60
Farm income line 22 minus line 23		3032.	81
Interest 5 per cent of line 12		829.	45
Labor income line 24 minus line 25		2203	36

Labor income is the pay a farmer receives for his labor and management, in addition to the use of a house and farm products after paying all business expenses of the farm and after deducting a charge for the capital invested.

FACTORS FOR STUDYING THE FARM BUSINESS

Line	Factors	Your farm	Average of group of farms
1	**Size of business**		
2	Total acres from page 35		
3	Number of crop acres from page 35		
4	Number of cows from inventory		
5	Number of hens from inventory		
6	Man equivalent total months of labor ÷ 12		
7			
8			
9	**Labor efficiency**		
10	Crop acres per man line 3 ÷ line 6		
11	Cows per man line 4 ÷ line 6		
12			
13			
14			
15	**Rates of animal and crop production**		
16	Pounds of milk sold per cow total pounds sold ÷ line 4		
17	Eggs sold per hen total eggs sold ÷ line 5		
18	Mixed hay, tons per acre from page 35		
19	Alfalfa, tons per acre from page 35		
20			
21	Corn silage, tons per acre from page 35		
22	Potatoes, bushels per acre from page 35		
23	Cabbage, tons per acre from page 35		
24	Oats, bushels per acre from page 35		
25	Oats and barley, bushels per acre from page 35		
26			
27			
28			
29	**Other factors**		
30			
31			
32			
33			
34			
35			
36			

RECORD OF CREDIT TRANSACTIONS DURING THE YEAR

PAYABLE

Any items entered on the expense pages 2 to 29 which were bought on credit may also be entered here for reference. Money borrowed or other debts incurred during the year may be entered on this page.

Date	Name and remarks	Amount		Date due	Date paid

RECORD OF CREDIT TRANSACTIONS DURING THE YEAR

RECEIVABLE

Any items of income entered on the receipts pages 30 to 36 for which the cash was not received may also be entered here for reference Money loaned or invested during the year may be entered on this page.

Date	Name and remarks	Amount		Date due	Date paid

Farm
Cash Account Book

Name George Landecker

Post Office Remsen, N.Y.

County

For Year Beginning Jan 1 1949

Prepared by

Department of Agricultural Economics

New York State College of Agriculture
Ithaca, New York

Published by the New York State College of Agriculture
at Cornell University, Ithaca, New York
L. R. Simons, Director of Extension Service

Published and distributed in furtherance of the purposes
provided for in the Act of Congress of May 8, 1914

SUGGESTIONS FOR KEEPING THIS BOOK

Only Farm Items. Include in this account book only expenses and receipts that are connected with your farm business, such as feed bills, wages, milk sales, and crop sales. No household or personal expenses should be entered since this is a record of just the farm business.

Book of Original Entry. Enter the expenses and receipts as they occur, whether they are cash or credit, directly into this book. Entering items on calendars, notebooks and the like, expecting to transfer them to this book later, is a waste of time.

Some Items Divided. The telephone and electric bills should be divided each month according to use for farm and household and only the farm share included in this book.

Auto. A special column is provided in the book for auto expenses, so that all the auto expense should be entered and the total divided at the end of the year between personal and farm use.

Capital Items. Transactions which involve capital changes, such as the purchase of a tractor or the sale of a cow, are recorded along with the ordinary operating expenses and receipts. Such items are taken care of in summarization through additions to or disappearances from the end inventory. For income tax purposes, the capital items should be treated separately.

Feed Produced on Farm. No entries in receipts or expenses are made for the grain and hay raised on the farm which is fed to livestock on the farm.

Use of Expense Columns. Classifying the expenses and receipts will help you in studying your record at the close of the year. The column heading for expenses are merely suggestive, and you can change any of the column headings to suit your own farm business. Any such reasonable classification of expenses is acceptable for income tax purposes. Your farm expenses need not necessarily be classified according to the grouping shown in the Form 1040 F.

INDEX

	PAGE		PAGE
	2-29	Crops raised	35
	30-31	Miscellaneous receipts	36
	32	Summary of the farm business	37
	32	Factors for studying the farm business	38
			39
			40

6.71
4.50
11.21 *
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254.23

UM RECEIPT | VETERANS ADMINISTRATION
NATIONAL SERVICE LIFE INSURANCE

ie premium described below, due on the day of the month indicated.

PREMIUM	POLICY NO.	MONTH DUE
7 26.35		JULY 1949

E LANDECKER V 214-61-08

DIST 2
DESK V 20

N N Y

DAY DUE 1

RECEIPT is not valid unless rsigned, and until the remittance, lered by check or draft, is honored sentation for payment.

ADMINISTRATOR

lng stocks of VA Form 9-350, 1947 will be used. GPO c6—16—52275-2

PLEASE FILE THIS RECEIPT WITH YOUR INSURANCE PAPERS

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SUGGESTIONS FOR KEEPING T

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48.15	
7.40	
54.36	
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307.00	
151.75	
11.21	
883.42	*
151.75	
1.54	
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14.66	
302.00	
11.40	
3.50	
25.00	
4.00	
6.71	
.50	
90.50	
8.20	
9.72	
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7.40	
8.35	
24.54	
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4.50	
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4.80	
14.70	
1.00	
5.88	
7.50	
.83	
863.32	*

FARM CASH ACCOUNT BOOK

1

INDEX

	PAGE		PAGE
Farm expenses	2-29	Crops raised	35
Egg sales	30-31	Miscellaneous receipts	36
Milk sales	32	Summary of the farm business	37
Other dairy-pr	32	Factors for studying the farm business	38
Livestock sold			39
Crop sales			40

This b

If used entire farm for differen should be u

The b record too seldom sun study of the results.

PREMIUM RECEIPT	VETERANS ADMINISTRATION NATIONAL SERVICE LIFE INSURANCE

RECEIVED the premium described below, due on the day of the month indicated.

PREMIUM	POLICY NO.	MONTH DUE
1.3247 26.35		JULY 1949

GEORGE LANDECKER V 214-61-08

R D 1

REMSEN N Y

DIST 2
DESK V 20

DAY DUE 1

This RECEIPT is not valid unless countersigned, and until the remittance, if tendered by check or draft, is honored on presentation for payment.

Carl R. Gray Jr.
ADMINISTRATOR

VA FORM 9-386 APR 1948 — Existing stocks of VA Form 9-386, May 1947 will be used. GPO c0—16—52276-2

PLEASE FILE THIS RECEIPT WITH YOUR INSURANCE PAPERS

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The financial results of the year's business are summarized in terms of income to the farmer — called *labor income*. It is the pay a farmer receives for his labor and management, in addition to the use of a house and farm products, after paying all business expenses of the farm and after deducting a charge for the capital invested.

The purpose of the account book is more, however, than just determining the labor income. The primary object of the book is to provide the facts to study the physical as well as the financial organization and operation of the farm. Hence, it is important to record the physical quantities as well as the dollar amounts in the book. Such an analysis will help the farmer to improve his income by locating the strong and weak points in his farm business. The book may also be used for calculating income taxes.

SUGGESTIONS FOR KEEPING T

Only Farm Items. Include in this account
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heading for expenses are merely suggestive, and
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classification of expenses is acceptable for income
expenses need not necessarily be classified accordi
in the Form 1040 F.

Farm Items Only. No entries in recei
for the grain and hay raised on the farm whic
the farm.

4	8.1 5	
	7.4 0	
5	4.3 6	
4	9.3 2	
3 0	7.0 0	
1 5	1.7 5	
1	1.2 1	
8 8	3.4 2	*
1 5	1.7 5	
	1.5 4	
	3.4 2	
1	4.6 6	
	2.1 3	
	8.0 0	
	1.6 0	
	4.8 0	
1	4.7 0	
	1.0 0	
	5.8 8	
	7.5 0	
	.8 3	
8 8	3.3 2	*

FARM CASH ACCOUNT BOOK

INDEX

	PAGE		PAGE
Farm expenses	2-29	Crops raised	35
Egg sales	30-31	Miscellaneous receipts	36
Milk sales	32	Summary of the farm business	37
Other dairy-product sales	32	Factors for studying the farm business	38
Livestock sold	33	Record of credit transactions — payable	39
Crop sales	34	Record of credit transactions — receivable	40

FARM RECEIPTS AND EXPENSES

This book provides for recording the following:

1. Farm expenses
2. Farm receipts
3. Crop acreages and production

If used with the *Farm Inventory for Five Years*, the necessary figures are provided to give a financial picture of the entire farm business and an analysis of its strong and weak points. It does not go into the details necessary to give costs for different enterprises. If such detailed costs for individual enterprises or complete cost accounts are desired, other books should be used.

The book is so planned as to make easy the summarization of the results at the end of the year, without making the record too difficult to keep. Many farmers keep double-page lists of receipts and expenses year after year which are seldom summarized. In this book the receipts and expenses are classified only to the extent necessary to permit of a fair study of the results.

The financial results of the year's business are summarized in terms of income to the farmer — called *labor income*. It is the pay a farmer receives for his labor and management, in addition to the use of a house and farm products, after paying all business expenses of the farm and after deducting a charge for the capital invested.

The purpose of the account book is more, however, than just determining the labor income. The primary object of the book is to provide the facts to study the physical as well as the financial organization and operation of the farm. Hence, it is important to record the physical quantities as well as the dollar amounts in the book. Such an analysis will help the farmer to improve his income by locating the strong and weak points in his farm business. The book may also be used for calculating income taxes.

FARM EXPENSES

Enter all items as they occur whether for cash or credit. Describe the expenses by giving the kind and quantity of each item. Enter the dollars and cents figures first in column 1 and then in one of the other columns according to the kind of the expense. Column headings may be changed to fit individual farms. Do not enter in this book such family living expenses as clothing, groceries, life insurance, and doctor bills.

Columns 2-4, Feed bought: grain, hay, salt, and minerals. **Column 6, Auto expense;** all auto costs including gas, oil, repairs, tires, and insurance. At end of year estimate the percentage of total expense to be charged to farm and enter the figure on the bottom of page 28 **Column 8, Dairy expense:** veterinary, disinfectants, fly spray, cow-testing dues, strainer pads, registration fees, breeding fees, ice, sawdust, milk hauling, and can rental.

Jan.

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
1		Mortgage	151.78				
4	500	Super X	21.25	21.25			
7	300	Laying Mash	8.74		8.74		
	200	Scratch	8.70		8.70		
	100	Pellets	4.32		4.32		
	300	Corn Meal	11.04	11.04			
	200	Bran	6.60	6.60			
	100	Linseed Meal	5.—	5.—			
	25	Min. + Salt	.90	.90			
		Grind + Mix	.75	.75			
8		Tax	98.58				
5		Repair Truck	15.37				
10		Telephone	5.18				
11		Vet Bill	13.50				
	500	Super X	21.25	21.25			
	100	Calf Starter	5.30	5.30			
	25	Kaffa	5.—	5.—			
	1000	Superphosp	15.—				
		Holstein Club Dues	3.50				
12		Telephone	6.66				
15		Electric Supplies	1.65				
17	300	Super X	12.75	12.75			
	50	Mineral Mix	1.50	1.50			
	1	Klean Eazy	1.34				
	1	Filters	1.43				
20	300	Super X	12.75	12.75			
		Electricity	10.34				
24		Mortgage	58.—				
	300	Corn Meal	10.89	10.89			
	200	Bran	6.70	6.70			
	100	Linseed	5.23	5.23			
			531.00	126.91	21.76		

FARM EXPENSES (continued)

Column 9, Crop expense: seed, fertilizer, lime, twine, sprays, and dusts. **Column 10, Machinery and equipment:** new machinery and repairs, new equipment and repairs, harness, small tools, containers. If machinery is traded in, enter the full purchase price here and enter the amount received for the old implement on page 32.

Column 14, Miscellaneous: Farm share of telephone and electricity, horseshoeing, farm papers, farm-bureau dues, advertising, brooder fuel, bedding, custom hatching, gas and oil for stationary engines, taxes, insurance, rent and other items that cannot be classified in any of the other columns.

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 151.78	$	$
								98.58
	15.37							5.18
		13.50						
								3.50
								6.66
								1.65
		1.34						
		1.43						
								10.34
						58.—		
	15.37	16.27	15			209.78		125.91

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
24	25	Salt + Mineral M	$ 60	$ 60	$	$	$
		Gr + Mix	75	75			
	500	Super X	21.—	21.—			
	200	Laying M	8.74		8.74		
	100	Pellets	4.34		4.34		
	100	Scratch	4.27		4.27		
		Electrical Supl.	.75				
29	1	Rubber hose	1.10				
		License	24.—				
30	1	Diversol	1.64				
31	200	Super phosphate	3.40				
29	500	Super X	21.—	21.—			
	250	Egg Cartons	3.30				
			94.59	43.35	17.35		

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$	$	$
								.75
	24.—	1.10						
		1.64						
			~~3.40~~					3.10
								3.30
	24 00	2.74						7.15

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
1		Mortgage:	$ 151.78	$	$	$	$
2	6	3/4" Plugs	.84				
5	400	Super X	16.70	16.70			
	100	Scratch	4.27		4.27		
	300	Corn Meal	10.89	10.89			
	100	Linseed meal	5.23	5.23			
	110	Salt	1.45	1.45			
	200	Bran	6.70	6.70			
7	100	Shell Firmer	1.10		1.10		
	200	Lay Mash	8.70		8.70		
	100	60-40 Pellets	4.30		4.30		
	1	Rear Hame	.65				
		Grind + Mix	.75	.75			
	1	Mirror - Truck	.39				
12	500	Super X	19.75	19.75			
16	1	Broom	1.50				
	100	Scratch	3.90		3.90		
19	400	Super X	15.80	15.80			
17	500	Corn Meal	19.83	19.83			
	400	Bran	12.28	12.28			
	200	Linseed	8.88	8.88			
	20	Salt	.30	.30			
		Gr. + Mix	1.35	1.35			
25	500	Super X	19.75	19.75			
	200	Lay Mash	8.40		8.40		
	200	Scratch	8.28		8.28		
	100	Pellets	4.15		4.15		
		Mortgage	58.—				
		Truck repair	3.50				
		Telephone	3.74				
		Electricity	8.99				
		Hauling hay (two jobs)	10.—				
			$ 422.15	139.66	43.10		

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 151.78	$	$
								.84
		.65						
								.39
								1.50
						58.—		
3.50								
								3.74
								8.99
								10.—
3.50		.65				209.78		15.46

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
			$	$	$	$	$	$	$	$	$	$	$	$	$	$
1		Mortgage	151.78											151.78		
2	500	Super X	19.75	19.75												
	500	Superphosphate	8.—								8.—					
8	200	Super X	7.90	7.90												
	200	Lay Mx	8.68		8.68											
	100	Pellets	4.21		4.21											
	100	Scratch	4.23		4.23											
7	100	Calf Starter	6.01	6.01												
9	500	Test	19.10	12.10												
	30 ft.	covers bumpers + parts	4.—									4.—				
		Various Hardware.	3.60									3.60				
14	50	Fence post	17.50													17.50
	1000	Test	39.—	39.—												
	200	Fitting	7.50	7.50												
		Molasses	3.—	3.—												
15	1	Curry Comb + Roofing	2.45									2.45				
16	100 Bran	+ Grind - Mix	3.92			3.92					4.62					
17		Kleen Ezy, Discs, Pivots	4.62								2.00					
18	100	Bran	3.58	3.58												
	200	Dry + Fresh	7.40	7.40												
19	1	Bag Balm	.75								.75					
		Telephone	4.97													4.97
21	500	Test	19.50	19.50												
24	200	Sup Test	7.57	7.57												
25		Electricity	6.62													6.62
		Gasoline	18.33						18.33							
26	100	Lay	4.40		4.40											
	100	Scratch	4.15		4.15											
	100	Pellets	4.35		4.35											
	500	Test	19.50	19.50												
		Frank Polander - Pole	16.—									16.—				
		Mortgage	58.—											58.—		
	1000	Test	39.00	39.00												
	200	Dry + Fresh 7.50 100 Salt 1.50	9.—	9.—												
			538.37	207.81	30.02	3.92			18.33	5.37	8.—	26.05		209.78		29.09

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
	~~Mortgage~~	Mortgage	$ 209.78	$	$	$	$
2	100	Chick Starter	4.62		4.62		
	100	" Scratch & Grit	4.44		4.44		
	125	Baby chicks	28.45				28.45
5	200	Lay Mash	9.—		9.—		
	200	Scratch	8.40		8.40		
	100	Pellets	4.45		4.45		
	500	Test	19.80	19.80			
		Vet Bill + Penicillin	50.—				
8	1000	Test	39.60	39.60			
11	100	Calf Starter	6.18	6.18			
		Staples + bulbs + Cement	2.73				
12	100	Bran + salt Cr. + Mix	4.40			4.40	
	400	Super phosphate	6.40				
15	500	Test	20.--	20.--			
		Repair truck	5.—				
18	1000	Super Test	40.10	40.10			
		Var. Hardw. + repair	4.55				
		Telephone	3.51				
		Electricity	6.95				
23	200	Lay	9.20		9.20		
	200	Scratch	8.50		8.50		
	100	Pellets	4.58		4.58		
	100	Chick Starter	4.80		4.80		
25	1200	Test	49.34	49.34			
*	1	Reno Sal Tablet	1.10		1.10		
27	2	Barbed Wire 6.50 + 8.65	15.15				
	100	Fence posts	30.82				
		Gas + Oil	16.63				
		Repairs Compl.	5.—				
29	8	Inflations	8.—				
		Test Visions	1.—				
30	100	Salt + Cow balm	2.10	2.10			
		Nursery Stock	17.25				
			651.83	177.12	59.09	4.40	28.45

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 209.78	$	$
		50.—						
				2.73				
			6.40					
	5.—							
				4.55				3.51
								6.95
				15.15				
				30.82				
16.63								
				5.—				
		8.—						
								17.25
16.63	5.—	58.—	6.40	58.25		209.78		27.71

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
1		Mortgage	209.78				
2	9 lbs.	Splicing wire	.81				
	500	Test	20.--	20.-			
	100	Calf Starter	4.90	4.90			
	100	Shell Fixings	1.10		1.10		
3	100	Calf Starter	6.10	6.10			
5	100	Super Test	40.-	40.-			
	200	Super Ph.	3.20				
7	100	Dry + Fresh	3.55	3.55			
12	200	Lay Mash	8.80		8.80		
	200	Scratch	8.54		8.54		
	100	Pellets	4.45		4.45		
	1000	Test	39.00	39.00			
	5	Timothy	1.-				
	100	Chick Starter	4.57		4.57		
	100	" Scratch	4.30		4.30		
11.	18	Alfalfa	12.60				
	6	Red Top	4.02				
	3	Ladino	7.50				
	20	Timothy	4.00				
	1	Inoculant	1.-				
14	100	Calf Starter	4.80	4.80			
14	64	Mohawk Oats	3.60				
	3	Ladino	7.50				
	600	5-10-10	14.82				
	25	Timothy	5.00				
18	50	Salt Block	.85	.85			
	100	Sudan Grass	11.70				
		Telephone	7.95				
		Electricity	8.85				
	1	Filters	1.43				
20	100	Calf Starter	4.80	4.80			
	500	Test	19.55	19.55			
	100	Chick Starter	4.80		4.80		
			484.80	143.55	36.49		

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 209.78	$	$
				.81				
			3.20					
			1.-					
			12.60					
			4.02					
			7.50					
			4.00					
			1.-					
			3.60					
			7.50					
			14.82					
			5.00					
			11.70					
								7.95
								8.85
		1.43						
		1.43	77.94	.81		209.78		16.80

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
21	480	~~Super Test~~ 10-10-10	$ 15.84	$	$	$	$
	8	Hay	91.—				
	3	Vetifilin 10 Penic.	4.—				
25	1000	Test	38.71	38.71			
23	1	Diversol	1.64				
	1	Fence Tester	.60				
26	480	10-10-10	15.84				
	28	Highland	4.38				
	56	Sturdy	8.72				
	100	Calf Starter	4.80	4.80			
	1 Gal.	Oil / Milker	1.—				
27	80	5-10-10	2.—				
28	200	Lay M.	8.88		8.88		
	200	Scratch	8.59		8.52		
	100	60-40	4.50		4.50		
	100	Growing M.	4.49		4.49		
	100	Interm. Scr.	4.18		4.18		
		Electricity	8.12				
	70	Gal. Gas + Oil	17.85				
		Gas + Oil	14.—				
	80	10-10-10	2.64				
			261.71	43.51	30.57		

INVOICE

WILLIAMS TRACTOR & EQUIPMENT CO., Inc.

PARTS — Ford - Ferguson — REPAIRS

Authorized Sales and Service

Phone 2801

Remsen, N. Y. April 20 1949

Sold to [illegible]

Address

WALTHAM SALESBOOK CO., WALTHAM, MASS.

1		TRACTOR	
		PLOW	
		CULTIVATORS	
		MOWER	
1	16"	HARROWS [illegible]	175.00
		TOTAL	

Received in good condition by [illegible]

Rec'd payment

Williams Tractor & Equipment Co., Inc.

Nº 1536

Per

A... exp...				12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$				$	$	$
						8.12
	31.85	98.24	49.42			8.12

Date	Quantity	Kind of exper				ock ht
21	480	~~Super Test~~				
	3	Hay				
	3	Vetifilin				
25	1000	Test				
23	1	Diversol				
	1	Fence T				
26	480	10-10-10				
	28	Highand				
	56	Sturdy				
	100	Calf Sta				
	1 Gal.	Oil (Mil				
27	80	5-10-10				
28	200	Lay M.				
	200	Scratch				
	100	60-40				
	100	Growing				
	100	Interm. S				
		Electricity				
	70	Gal. Gas				
		Gas + Oil				
	80	10-10-10				
			261.71	43.51	30.57	

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$ 15.84	$	$	$	$	$
		91.—						
		4.—						
		1.64						
		.60						
			15.84					
			4.38					
			8.72					
		1.—						
			2.—					
								8.12
	17.85							
	14.—							
			2.64					
	31.85	98.24	49.42					8.12

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
			$	$	$	$	$
1	1	Hurly's eye	234.78				
	100	Calf Starter	4.70	4.70			
2	3000	Superph.	12.80				
	18	Reeds Canary Grass	10—				
4	300	Cst	11.67	11.67			
	100	Calf Starter	4.80	4.80			
6		Insul. + Clips	.78				
	500	Test	19.85	19.85			
	5	Gal. roof coating	3.25				
7	1	Cyclone Seeder	4.25				
9	100	Growing M.	4.32		4.32		
10	200	Test	7.48	7.48			
11	300		11.20	11.20			
13	10	Pipes	5—				
	1000	Test	36.80	36.80			
14	200	Growing M.	8.38		8.38		
	100	Int. Scratch	4.06		4.06		
15	100	Calf Starter	4.50	4.50			
17	10	Gun grease 1 Axle G.	1.70				
		Repair bolster, Hard.	3.—				
	1	Wagon	5—				
18	100	Ly.	4.16		4.16		
	100	Scratch	4.20		4.20		
	100	Pellets	4.22		4.22		
21	1200	Test	44.16	44.16	~~44.16~~		
24	100	Growing M.	4.19		4.19		
		Filters	1.39				
		Dairy Exp. Pan. Lin.	6.80				
		Teleph.	2.47				
25		Electr.	6.69				
		Gas.	8.42				
		Tractor Pole + Bolster	2.50				
	7.70T	Lime	14.22				
	50	Baby chicks	8.75				8.75
			510.09	144.76	33.53		8.75

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 234.78	$	$
			12.80					
			10.—					

ATTACH HERE BEFORE DEPOSITING

RETURN COMPUTATION

WEIGHT	TEST	ZONE RETURN	DIFFERENTIALS	YOUR RETURN PER CWT	AMOUNT
14861	345	4052	34	082	6066315

DATE OF DRAFT MO	DAY	YR.	DRAFT NUMBER	FRT DIFF. RATE
11	23	49	119 162048	02

Oct.

APPROXIMATE DISTRIBUTION FOR MILK DELIVERED DURING CALENDAR MONTH PRECEDING DATE OF THIS DRAFT LESS DISTRIBUTION MADE FOR THE FIRST HALF

→ TO FIGURE YOUR ZONE RETURN SEE REVERSE SIDE ←

DETACH THIS STATEMENT
BEFORE PRESENTING TO BANK, AND RETAIN
FOR YOUR INCOME TAX REPORTS

DAIRYMEN'S LEAGUE CO-OPERATIVE ASSOCIATION, INC.

AUTHORIZED DEDUCTIONS

*SERVICES CODE	*SERVICES AMOUNT	HAULING	PLANT	CERTIFICATES OF INDEBTEDNESS	AMOUNT OF DRAFT
5800			8421486		52535

*DEDUCTION CODE

NO	DESCRIPTION
01	WHITEWASHING
02	VETERINARIAN FEES
03	LIABILITY INSURANCE
04	LEAGUE NEWS
10-15	ORDERS
16	LOANS
17	ADVANCES
20	CAN RENTALS
21	CAN PURCHASES
22	REFINING
27	DISTRIBUTION 1st HALF
30	BUTTER
31	CHEESE
50	SUPPLIES
51	ICE
60	WAR SAVINGS BONDS
70	AMERICAN DAIRY ASS'N
90	ADJUSTMENTS
99	MISCELLANEOUS

62-a

			1.39					
			6.80					
								2.47
								6.69
	8.42							
					2.50			
			14.22					
	8.42	8.19	37.02	25.48		234.78		9.16

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
1	1	Mortgage	$234.78	$	$	$	$	$	$	$	$	$	$	$234.78	$	$
	100	Calf Starter	4.70	4.70												
2	3000	Superph.	12.80								12.80					
	18	Reeds Canary Grass	10.—								10.—					
4	300	Test	11.67	11.67												
	100	Calf Starter	4.80	4.80												
6		Insul. + Clips	.78									.78				
18	100	Lay.	4.16		4.16											
	100	Scratch	4.20		4.20											
	100	Pellets	4.22		4.22											
21	1200	Test	44.16	44.16	~~44.16~~											
24	100	Growing M.	4.19		4.19											
		Filters	1.39							1.39						
		Dairy Exp. Pen. Lin.	6.80							6.80						
		Teleph.	2.47													2.47
25		Electr.	6.69													6.69
		Gas.	8.42						8.42							
		Tractor Pole + Bolster	2.50									2.50				
	7.90T	Lime	14.22								14.22					
	50	Baby chicks	8.75				8.75									
			510.09	144.76	33.53		8.75		8.42	8.19	37.02	25.48		234.78		9.16

HOW TO ARRIVE AT YOUR ZONE RETURN

NET RETURN AT BASE ZONE (201-210 MILE)	ADD OR DEDUCT YOUR FREIGHT DIFFERENTIAL RATE	ADD OR DEDUCT YOUR B F ABOVE OR BELOW 3.5% AT MONTHLY ANNOUNCED RATE PER POINT	YOUR ZONE RETURN

ANNOUNCED RETURNS FOR ALL MARKETS OTHER THAN NEW YORK METROPOLITAN MARKET HAVE BEEN ADJUSTED TO THE INDIVIDUAL MARKET FREIGHT ZONE

DETACH HERE BEFORE DEPOSITING

RETURN COMPUTATION

WEIGHT	TEST	ZONE RETURN	DIFFERENTIALS	YOUR RETURN PER CWT	AMOUNT	SERVICES CODE	SERVICES AMOUNT	HAULING	PLANT	CERTIFICATES OF INDEBTEDNESS	AMOUNT OF DRAFT
14863	35	410	3	413	61384	20 15	20 5800		6591	486	53419

AUTHORIZED DEDUCTIONS

DATE OF DRAFT MO	DAY	YR.	DRAFT NUMBER	FRT DIFF RATE
10	21	49	109 162048	02

Sept.

APPROXIMATE DISTRIBUTION FOR MILK DELIVERED DURING CALENDAR MONTH PRECEDING DATE OF THIS DRAFT LESS DISTRIBUTION MADE FOR THE FIRST HALF

TO FIGURE YOUR ZONE RETURN SEE REVERSE SIDE

DETACH THIS STATEMENT
BEFORE PRESENTING TO BANK, AND RETAIN
FOR YOUR INCOME TAX REPORTS

*DEDUCTION CODE

NO	DESCRIPTION
01	WHITEWASHING
02	VETERINARIAN FEES
03	LIABILITY INSURANCE
04	LEAGUE NEWS
10-15	ORDERS
16	LOANS
17	ADVANCES
20	CAN RENTALS
21	CAN PURCHASES
22	RETINNING
27	DISTRIBUTION 1st HALF
30	BUTTER
31	CHEESE
50	SUPPLIES
51	ICE
60	WAR SAVINGS BONDS
70	AMERICAN DAIRY ASS'N
80	ADJUSTMENTS
99	MISCELLANEOUS

DAIRYMEN'S LEAGUE CO-OPERATIVE ASSOCIATION, INC.

SE-Q

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
1	1	Mixing	$ 234.78	$	$	$	$
	100	Calf Starter	4.70	4.70			
2	3000	Superph.	12.80				
	18	Reeds Canary Grass	10.—				
4	300	Est	11.67	11.67			
	100	Calf Starter	4.80	4.80			
6		Insul. + Clips	.78				
18	100	Lg.	4.16		4.16		
	100	Scratch	4.20		4.20		
	100	Pellets	4.22		4.22		
21	1200	Test	44.16	44.16	44.16		
24	100	Growing M.	4.19		4.19		
		Filters	1.39				
		Dairy Exp. Pen. Lin.	6.80				
		Teleph.	2.47				
25		Electr.	6.69				
		Gas.	8.42				
		Tractor Pole + Bolster	2.50				
	7.90T	Lime	17.22				
	50	Baby chicks	8.75				8.75
			510.09	144.76	33.53		8.75

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 234.78	$	$
			12.80					
			10.—					

ANNOUNCED RETURNS FOR ALL MARKETS, OTHER THAN NEW YORK METROPOLITAN MARKET, HAVE BEEN ADJUSTED TO THE INDIVIDUAL MARKET FREIGHT ZONE

NET RETURN AT BASE ZONE (201-210 MILE)	ADD OR DEDUCT YOUR FREIGHT DIFFERENTIAL RATE	ADD OR DEDUCT YOUR B. F. ABOVE OR BELOW 1.5¢ AT MONTHLY ANNOUNCED RATE PER POINT	YOUR ZONE RETURN

HOW TO ARRIVE AT YOUR ZONE RETURN

RETURN COMPUTATION						AUTHORIZED DEDUCTIONS					AMOUNT OF DRAFT
WEIGHT	TEST	ZONE RETURN	DIFFERENTIALS	YOUR RETURN PER CWT	AMOUNT	*SERVICES CODE	*SERVICES AMOUNT	HAULING	PLANT	CERTIFICATES OF INDEBTEDNESS	
15494	33	3968	3	3998	619452	20 15	40 5800		1187	1549	533 69

DATE OF DRAFT			DRAFT NUMBER		FRT DIFF RATE
MO	DAY	YR			
9	23	49	949	162048	02

APPROXIMATE DISTRIBUTION FOR MILK DELIVERED DURING CALENDAR MONTH PRECEDING DATE OF THIS DRAFT LESS DISTRIBUTION MADE FOR THE FIRST HALF

→ TO FIGURE YOUR ZONE RETURN SEE REVERSE SIDE ←

DETACH THIS STATEMENT
BEFORE PRESENTING TO BANK, AND RETAIN
→ FOR YOUR INCOME TAX REPORTS ←

DAIRYMEN'S LEAGUE CO-OPERATIVE ASSOCIATION, INC

*DEDUCTION CODE

NO	DESCRIPTION
01	WHITEWASHING
02	VETERINARIAN FEES
03	LIABILITY INSURANCE
04	LEAGUE NEWS
10-18	ORDERS
19	LOANS
17	ADVANCES
20	CAN RENTALS
21	CAN PURCHASES
22	RETINNING
27	DISTRIBUTION 1st HALF
30	BUTTER
31	CHEESE
50	SUPPLIES
51	ICE
60	WAR SAVINGS BONDS
70	AMERICAN DAIRY ASS'N
90	ADJUSTMENTS
99	MISCELLANEOUS

BE-G

5571

DC-A-G

						1.39								
						6.80								
														2.47
														6.69
					8.42						2.50			
									17.22					
			8.42	8.19		37.02	25.48			234.78			9.16	

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
1.	1	Haulage	$ 234.78	$	$	$	$
	100	Calf Starter	4.70	4.70			
2	3000	Superph.	12.80				
	18	Reeds Canary Grass	10 —				
4	300	Test	11.67	11.67			
	100	Calf Starter	4.80	4.80			
6			78				

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 234.78	$	$
			12.80					
			10.—					

DETACH HERE BEFORE DEPOSITING

RETURN COMPUTATION

WEIGHT	TEST	ZONE RETURN	DIFFERENTIALS	YOUR RETURN PER CWT	AMOUNT
17739	31	3608	3363	8	64534

AUTHORIZED DEDUCTIONS

*SERVICES CODE	*SERVICES AMOUNT	HAULING	PLANT	CERTIFICATES OF INDEBTEDNESS
20	40		1405	1774
15	5800			

AMOUNT OF DRAFT: 55515

DATE OF DRAFT: 8 23 49 (MO DAY YR) | DRAFT NUMBER: 8 4 9 1 6 2 0 4 8 | FRT DIFF RATE: 0 2

July

APPROXIMATE DISTRIBUTION FOR MILK DELIVERED DURING CALENDAR MONTH PRECEDING DATE OF THIS DRAFT LESS DISTRIBUTION MADE F IN THE FIRST HALF

TO FIGURE YOUR ZONE RETURN SEE REVERSE SIDE

DETACH THIS STATEMENT
BEFORE PRESENTING TO BANK, AND RETAIN
FOR YOUR INCOME TAX REPORTS

DAIRYMEN'S LEAGUE CO-OPERATIVE ASSOCIATION, INC.

*DEDUCTION CODE

NO	DESCRIPTION
01	WHITEWASHING
02	VETERINARIAN FEES
03	LIABILITY INSURANCE
04	LEAGUE NEWS
10-19	ORDERS
16	LOANS
17	ADVANCES
20	FAN RENTALS
21	FAN PURCHASES
22	RETINNING
27	DISTRIBUTION 1st HALF
30	BUTTER
31	CHEESE
50	SUPPLIES
51	ICE
60	WAR SAVINGS BONDS
70	AMERICAN DAIRY ASS'N
90	ADJUSTMENTS
99	MISCELLANEOUS

DE-A-G

ANNOUNCED RETURNS FOR ALL MARKETS OTHER THAN NEW YORK METROPOLITAN MARKET HAVE BEEN ADJUSTED TO THE INDIVIDUAL MARKET FREIGHT ZONE.

NET RETURN AT BASE ZONE (201-210 MILE)	DIFFERENTIAL RATE ADD OR DEDUCT YOUR FREIGHT	ADD OR DEDUCT YOUR B. F. ABOVE OR BELOW 3.5% AT MONTHLY ANNOUNCED RATE PER POINT	YOUR ZONE RETURN

HOW TO ARRIVE AT YOUR ZONE RETURN

18	100	Ly.	4.16			4.16				
	100	Scratch	4.20			4.20				
	100	Pellets	4.22			4.22				
21	1200	Test	44.16	44.16		44.16				
24	100	Crowing M.	4.19			4.19				
		Filters	1.39				1.39			3.47
		Dairy Exp. Pan. Lin.	6.80				6.80			6.69
		Teleph.	3.47							
25		Electr.	6.69							
		Gas.	8.42				8.42			
		Trucks Pole + Bolster	2.50					2.50		
	7.70T	Lime	14.22					14.22		
	50	Baby chicks	8.75						8.75	
			510.09	144.76	33.53		8.42	8.19	37.02	25.48	234.78		9.16	8.75

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
1	1	Hurly's	$ 234.78	$	$	$	$
	100	Calf Starter	4.70	4.70			
2	3000	Superph.	12.80				
	18	Reeds Canary Grass	10.—				
4	300	Est	11.67	11.67			
	100	Calf Starter	4.80	4.80			
6			78				

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 234.78	$	$
			12.80					
			10.—					

DETACH HERE BEFORE DEPOSITING

RETURN COMPUTATION						AUTHORIZED DEDUCTIONS				AMOUNT OF DRAFT
WEIGHT	TEST	ZONE RETURN	DIFFERENTIALS	YOUR RETURN PER CWT	AMOUNT	*SERVICES CODE	*SERVICES AMOUNT	HAULING	PLANT	CERTIFICATES OF INDEBTEDNESS
21645	32	3336		3336	722 08	20 15	40 5800		6212165	
DATE OF DRAFT		DRAFT NUMBER			FRT DIFF RATE					
7 22 49 (MO DAY YR.)		749162		048	02					63582

June

APPROXIMATE DISTRIBUTION FOR MILK DELIVERED DURING CALENDAR MONTH PRECEDING DATE OF THIS DRAFT LESS DISTRIBUTION MADE FOR THE FIRST HALF

→ TO FIGURE YOUR ZONE RETURN SEE REVERSE SIDE ←

DETACH THIS STATEMENT
BEFORE PRESENTING TO BANK, AND RETAIN
→ **FOR YOUR INCOME TAX REPORTS** ←

DAIRYMEN'S LEAGUE CO-OPERATIVE ASSOCIATION, INC.

*DEDUCTION CODE

NO.	DESCRIPTION
01	WHITEWASHING
02	VETERINARIAN FEES
03	LIABILITY INSURANCE
04	LEAGUE NEWS
10-14	ORDERS
16	LOANS
17	ADVANCES
20	CAN RENTALS
21	CAN PURCHASES
22	RETINNING
24	DISTRIBUTION 1st HALF
30	BUTTER
31	CHEESE
50	SUPPLIES
61	ICE
80	WAR SAVINGS BONDS
70	AMERICAN DAIRY ASS'N
60	ADJUSTMENTS
99	MISCELLANEOUS

ANNOUNCED RETURNS FOR ALL MARKETS, OTHER THAN NEW YORK METROPOLITAN MARKET, HAVE BEEN ADJUSTED TO THE INDIVIDUAL MARKET FREIGHT ZONE

NET RETURN AT BASE ZONE (201-210 MILE)	ADD OR DEDUCT YOUR FREIGHT DIFFERENTIAL RATE	ADD OR DEDUCT YOUR 3 F. ABOVE OR BELOW 3½ AT MONTHLY ANNOUNCED RATE PER POINT	YOUR ZONE RETURN

HOW TO ARRIVE AT YOUR ZONE RETURN

18	100	Ly	4.16			4.16						
	100	Scratch	4.20			4.20						
	100	Pellets	4.22			4.22						
21	1200	Test	44.16	44.16		44.16						
24	100	Growing M.	4.17			4.17						
		Filters	1.39				1.39					1.39
		Dairy Exp. Pen. Ln.	6.80				6.80					6.80
		Teleph.	2.47									2.47
25		Electr.	6.69									6.69
		Gas.	8.42				8.42					
		Tractor Pole + Bolster	2.50					2.50				
	2.70T	Lime	14.22						14.22			
	50	Baby chicks	8.75									8.75
			510.09	144.76	33.53							8.75
							8.42	8.19	37.02	25.48	234.78	9.16

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
1	1	Haulage	$ 234.78	$	$	$	$
	100	Calf Starter	4.70	4.70			
2	3000	Superph.	12.80				
	18	Reeds Canary Grass Seed	10.—				
4	300		11.67	11.67			
	100	Calf Starter	4.80	4.80			
6			.78				

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 234.78	$	$
			12.80					
			10.—					

DETACH HERE BEFORE DEPOSITING

RETURN COMPUTATION

WEIGHT	TEST	ZONE RETURN	DIFFERENTIALS	YOUR RETURN PER CWT	AMOUNT
21180	3.35	3.363		3.363	712.28

AUTHORIZED DEDUCTIONS

*SERVICES CODE	*SERVICES AMOUNT	HAULING	PLANT	CERTIFICATES OF INDEBTEDNESS	AMOUNT OF DRAFT
20	20		642.18		626.48
15	58.00				

DATE OF DRAFT: MO 6, DAY 23, YR. 49 — DRAFT NUMBER: 649162 — FAT DIFF. RATE: 048 02

APPROXIMATE DISTRIBUTION FOR MILK DELIVERED DURING CALENDAR MONTH PRECEDING DATE OF THIS DRAFT LESS DISTRIBUTION MADE FOR THE FIRST HALF

→ TO FIGURE YOUR ZONE RETURN SEE REVERSE SIDE ←

DETACH THIS STATEMENT
BEFORE PRESENTING TO BANK, AND RETAIN
→ **FOR YOUR INCOME TAX REPORTS** ←

DAIRYMEN'S LEAGUE CO-OPERATIVE ASSOCIATION, INC.

*DEDUCTION CODE

NO	DESCRIPTION
01	WHITEWASHING
02	VETERINARIAN FEES
03	LIABILITY INSURANCE
04	LEAGUE NEWS
10-18	LINOLEUM
16	LOANS
17	ADVANCES
20	FARM MINERALS
21	CAN PURCHASES
22	RETINNING
23	DISTRIBUTION 1st HALF
30	NUTRENA
31	FUEL OIL
50	SUPPLIES
51	U.F.C.
60	WAR SAVINGS BONDS
70	AMERICAN DAIRY ASSN
90	ADJUSTMENTS
99	MISCELLANEOUS

ANNOUNCED RETURNS FOR ALL MARKETS, OTHER THAN NEW YORK METROPOLITAN MARKET, HAVE BEEN ADJUSTED TO THE INDIVIDUAL MARKET FREIGHT ZONE.

HOW TO ARRIVE AT YOUR ZONE RETURN

NET RETURN AT BASE ZONE (201-210 MILE)	ADD OR DEDUCT YOUR FREIGHT DIFFERENTIAL RATE	ADD OR DEDUCT YOUR B. F. ABOVE OR BELOW 3.5% AT MONTHLY ANNOUNCED RATE PER POINT	YOUR ZONE RETURN

18	100	Ly.	4.16			4.16					
	100	Scratch	4.20			4.20					
	100	Pellets	4.22			4.22					
21	1200	Test	44.16	44.16		44.16					
24	100	Growing M.	4.19			4.19					
		Filters	1.39				1.39				1.39
		Dairy Exp. Pan. Lin.	6.80				6.80				6.80
		Teleph.	2.47								2.47
25		Electr.	6.69								6.69
		Gas.	8.42				8.42				
		Tractor Pole + Bolster	2.50					2.50			
	7.70T	Lime	14.22						14.22		
	58	Baby chicks	8.75							8.75	
			510.09	144.76	33.53		8.42	8.19	37.02	25.48	234.78		9.16	8.75

 June

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
1	1	Mortgage	$ 234.78	$	$	$	$	$	$	$	$	$	$	$ 234.78	$	$
	100	Calf Starter	4.70	4.70												
2	3000	Superph.	12.80								12.80					
	18	Reeds Canary Grass	10.—								10.—					
4	300	Test	11.67	11.67												
	100	Calf Starter	4.80	4.80												
6	[illegible]	[illegible]	[illegible].70													
18	100	Lay	4.16		4.16											
	100	Scratch	4.20		4.20											
	100	Pellets	4.22		4.22											
21	1200	Test	44.16	44.16	~~44.16~~											
24	100	Growing M.	4.19		4.19											
		Filters	1.39							1.39						
		Dairy Exp. Pen.-Lin.	6.80							6.80						
		Teleph.	2.47													2.47
25		Electr.	6.69													6.69
		Gas.	8.42						8.42							
		Tractor Pole + Bolster	2.50									2.50				
	7.90T	Lime	14.22								14.22					
	50	Baby chicks	8.75				8.75									
			510.09	144.76	33.53		8.75		8.42	8.19	37.02	25.48		234.78		9.16

HOW TO ARRIVE AT YOUR ZONE RETURN

NET RETURN AT BASE ZONE (201-210 MILE)	ADD OR DEDUCT YOUR FREIGHT DIFFERENTIAL RATE	ADD OR DEDUCT YOUR B F ABOVE OR BELOW 3.5% AT MONTHLY ANNOUNCED RATE PER POINT	YOUR ZONE RETURN

ANNOUNCED RETURNS FOR ALL MARKETS OTHER THAN NEW YORK METROPOLITAN MARKET HAVE BEEN ADJUSTED TO THE INDIVIDUAL MARKET FREIGHT ZONE

DETACH HERE BEFORE DEPOSITING

WEIGHT	DATE OF DRAFT	AUTHORIZED DEDUCTIONS		AMOUNT OF DRAFT
9710	12 21 49 (MO DAY YR)	909	971	333.23

APPROXIMATE DISTRIBU[TION] PRECEDING DATE OF TH[IS]

TO FIGURE Y[OUR]

DET[ACH] BEFORE PRE[SENTING] FOR YO[UR]

STATEMENT OF G. L. F. PATRONAGE REFUND 1948-19

(1) TOTAL PURCHASES / (2) MARKETING	REFUND RATE % PURCHASES (1) MARKETING (2)	REFUND AMOUNT	TOTAL REFUND
1 2997.96	2.000		59.96

Remsen Coop G L F Service Inc
Remsen N Y

Wholesale Refund 1% Members only
Retail Refund 1.000%

DETACH AND SAVE. This is for your record

 June

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscel-laneous
1	1	Mortgage	$234.78	$	$	$	$	$	$	$	$	$	$	$234.78	$	$
	100	Calf Starter	4.70	4.70												
2	3000	Superph.	12.80								12.80					
	18	Reeds Canary Grass	10.—								10.—					
4	300	Test	11.67	11.67												
	100	Calf Starter	4.80	4.80												
1		[illegible]	[illegible].70													
[illegible]		[illegible]	[illegible]									3.[illegible]				
18	100	Lay	4.16		4.16											
	100	Scratch	4.20		4.20											
	100	Pellets	4.22		4.22											
21	1200	Test	44.16	44.16	~~44.16~~											
24	100	Growing M.	4.19		4.19											
		Filters	1.39							1.39						
		Dairy Exp. Pen. Lin.	6.80							6.80						
		Teleph.	2.47													2.47
25		Electr.	6.69													6.69
		Gas.	8.42						8.42							
		Tractor Pole + Bolster	2.50									2.50				
	7.90T	Lime	14.22								14.22					
	50	Baby chicks	8.75				8.75									
			510.09	144.76	33.53		8.75		8.42	8.19	37.02	25.48		234.78		9.16

DETACH HERE BEFORE DEPOSITING

RETURN COMPUTATION						AUTHORIZED DEDUCTIONS					AMOUNT OF DRAFT
WEIGHT	TEST	ZONE RETURN	DIFFERENTIALS	YOUR RETURN PER CWT	AMOUNT	*SERVICES CODE	*SERVICES AMOUNT	HAULING	PLANT	CERTIFICATES OF INDEBTEDNESS	
9710	3.55	4.228	3	4.258	413.45	22 15	5.42 58.00		9.09	9.71	333.23

DATE OF DRAFT MO	DAY	YR	DRAFT NUMBER		FRT DIFF RATE
12	21	49	129	162048	.02

Nov.

APPROXIMATE DISTRIBUTION FOR MILK DELIVERED DURING CALENDAR MONTH PRECEDING DATE OF THIS DRAFT LESS DISTRIBUTION MADE FOR THE FIRST HALF

TO FIGURE YOUR ZONE RETURN SEE REVERSE SIDE

DETACH THIS STATEMENT
BEFORE PRESENTING TO BANK, AND RETAIN
FOR YOUR INCOME TAX REPORTS

*DEDUCTION CODE

NO	DESCRIPTION
01	WHITEWASHING
02	VETERINARIAN FEES
03	LIABILITY INSURANCE
04	LEAGUE NEWS
10-15	ORDERS
16	LOANS
17	ADVANCES
20	CAN RENTALS
21	CAN PURCHASES
22	RETINNING
27	DISTRIBUTION 1st HALF
30	BUTTER
31	CHEESE
50	SUPPLIES
51	ICE
60	WAR SAVINGS BONDS
70	AMERICAN DAIRY ASS'N
80	ADJUSTMENTS
99	MISCELLANEOUS

DAIRYMEN'S LEAGUE CO-OPERATIVE ASSOCIATION, INC.

8F-G

ZONE RETURN

NET F
AT BA
(201-2

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscel-laneous
1	t	Mortgage	$ 234.78	$	$	$	$	$	$	$	$	$	$	$ 234.78	$	$
	100	Calf Starter	4.70	4.70												
2	3000	Superph.	12.80								12.80					
	18	Reeds Canary Grass	10.—								10.—					
4	300	Test	11.67	11.67												
	100	Calf Starter	4.80	4.80												
												3.—				
18	100	Lay	4.16		4.16											
	100	Scratch	4.20		4.20											
	100	Pellets	4.22		4.22											
21	1200	Test	44.16	44.16	~~44.16~~											
24	100	Growing M.	4.19		4.17											
		Filters	1.39							1.39						
		Dairy Exp. Pan. Lin.	6.80							6.80						
		Teleph.	2.47													2.47
25		Electr.	6.69													6.69
		Gas.	8.42						8.42							
		Tractor Pole + Bolster	2.50									2.50				
	7.90T	Lime	14.22								14.22					
	50	Baby chicks	8.75				8.75									
			510.09	144.76	33.53		8.75		8.42	8.19	37.02	25.48		234.78		9.16

HOW TO ARRIVE AT YOUR ZONE RETURN

NET RETURN AT BASE ZONE (201-210 MILE)	ADD OR DEDUCT YOUR FREIGHT DIFFERENTIAL RATE	ADD OR DEDUCT YOUR B F ABOVE OR BELOW 3.5% AT MONTHLY ANNOUNCED RATE PER POINT	YOUR ZONE RETURN

ANNOUNCED RETURNS FOR ALL MARKETS OTHER THAN NEW YORK METROPOLITAN MARKET HAVE BEEN ADJUSTED TO THE INDIVIDUAL MARKET FREIGHT ZONE

DETACH HERE BEFORE DEPOSITING

	POUNDS	TEST	POOL PRICE	AMOUNT	CERT OF IND	DEDUCTIONS EXPLANATION	DEDUCTIONS AMOUNT	AMOUNT OF CHECK
				200.10		ser chg.	10	200.00
ADV.	APR. MILK	CO.OP.REMSEN		PAT. 48				

INVOICE DATE MONTH	INVOICE DATE DAY	INVOICE NUMBER	ACCOUNT NUMBER	PLANT NUMBER	INVOICE AMOUNT	DISCOUNT AMOUNT	AMOUNT OF DRAFT

DAIRYMEN'S LEAGUE CO-OPERATIVE ASSOCIATION, INC.

EXAMINED AND APPROVED FOR PAYMENT

COMPTROLLER / ASST COMPTROLLER / AUDITOR / ASST AUDITOR

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
1.	1	Mowing Sge	$ 234.78	$	$	$	$
	100	Calf Starter	4.70	4.70			
2	3000	Superph.	12.80				
	18	Reeds Canary Grass	10.—				
4	300	Cat	11.67	11.67			
	100	Calf Starter	4.80	4.80			
18	100	Lay	4.16		4.16		
	100	Scratch	4.20		4.20		
	100	Pellets	4.22		4.22		
21	1300	Test	44.16	44.16	44.16		
24	100	Growing M.	4.17		4.17		
		Filters	1.39				
		Dairy Exp Pam. Lin.	6.80				
		Teleph.	2.47				
25		Electr.	6.69				
		Gas.	8.42				
		Tractor Pole + Bolster	2.50				
	2.70T	Lime	14.22				
	50	Baby chicks	8.75				8.75
			510.09	144.76	33.53		8.75

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 234.78	$	$
			12.80					
			10.—					
				3.—				
		1.39						2.47
		6.80						6.69
	8.42							
				2.50				
			14.22					
	8.42	8.19	37.02	25.48		234.78		9.16

DAIRYMEN'S
CO-OPERATIVE League ASSOCIATION, INC.

SECOND CONTRACT IF ANY	PATRON NUMBER

CONTRACT NUMBER	POUNDS OF MILK FOR THE YEAR	PRICE PER CWT	13TH CHECK	CERTIFICATE ISSUED	CERTIFICATE REFUND	D L NEWS SUB	AMOUNT OF DRAFT
181647	15122100 5	756		15100	23	100	679

FINAL PAYMENT YEAR ENDED MARCH 31, 1949

DETACH BEFORE PRESENTING TO BANK, AND RETAIN FOR YOUR INCOME TAX REPORTS.

CERTIFICATES OF INDEBTEDNESS	AMOUNT OF DRAFT
1683	
	298 55

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
1	1	Mulsage	$ 234.78	$	$	$	$
	100	Calf Starter	4.70	4.70			
2	3000	Superph.	12.80				
	18	Reeds Canary Grass	10 —				
4	300	Est	11.67	11.67			
	100	Calf Starter	4.80	4.80			
18	100	Lay	4.16		4.16		
	100	Scratch	4.20		4.20		
	100	Pellets	4.22		4.22		
21	1200	Test	44.16	44.16	~~44.16~~		
24	100	Growing M.	4.19		4.19		
		Filters	1.39				
		Dairy Exp. Pen. Lin.	6.80				
		Teleph.	3.47				
25		Electr.	6.69				
		Gas.	8.42				
		Tractor Pole + Bolster	2.50				
	2.70T	Lime	14.22				
	50	Baby chicks	8.75				8.75
			510.09	144.76	33.53		8.75

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 234.78	$	$
			12.80					
			10 —					
				3.—				
		1.39						
		6.80						
								3.47
								6.69
	8.42							
				2.50				
			14.22					
	8.42	8.19	37.02	25.48		234.78		9.16

RETURN COMPUTATION

WEIGHT	TEST	ZONE RETURN	DIFFERENTIALS	YOUR RETURN PER CWT.	AMOUNT
16826	3.2	3.452		3.452	580.83

DATE OF DRAFT	DRAFT NUMBER	FRT DIFF RATE
5 MO 23 DAY 49 YR.	549 162 048	02

APPROXIMATE DISTRIBUTION FOR MILK DELIVERED DURING CALENDAR MONTH PRECEDING DATE OF THIS DRAFT LESS DISTRIBUTION MADE FOR THE FIRST HALF

→ TO FIGURE YOUR ZONE RETURN SEE REVERSE SIDE ←

DETACH THIS STATEMENT
BEFORE PRESENTING TO BANK, AND RETAIN
→ **FOR YOUR INCOME TAX REPORTS** ←

DAIRYMEN'S LEAGUE CO-OPERATIVE ASSOCIATION, INC.

April

AUTHORIZED DEDUCTIONS

*SERVICES CODE	*SERVICES AMOUNT	HAULING	PLANT	CERTIFICATES OF INDEBTEDNESS
2	4.00		3.35	1.83
15	58.00			
17	200.10			

AMOUNT OF DRAFT: 298.55

*DEDUCTION CODE

NO	DESCRIPTION
01	WHITEWASHING
02	VETERINARIAN FEES
03	LIABILITY INSURANCE
04	LEAGUE NEWS
10-15	ORDERS
16	LOANS
17	ADVANCES
20	CAN RENTALS
21	CAN PURCHASES
22	RETINNING
27	DISTRIBUTION 1st HALF
30	BUTTER
31	CHEESE
50	SUPPLIES
51	ICE
61	WAR SAVINGS BONDS
70	AMERICAN DAIRY ASS'N
80	ADJUSTMENTS
99	MISCELLANEOUS

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
1	1	Mortgage	$ 234.78	$	$	$	$	$	$	$	$	$	$	$ 234.78	$	$
	100	Calf Starter	4.70	4.70												
2	3000	Superph.	12.80								12.80					
	18	Reeds Canary Grass	10.—								10.—					
4	300	Test	11.67	11.67												
	100	Calf Starter	4.80	4.80												
		[illegible]										[illegible] 78				
		[illegible]										3.—				
18	100	Lay	4.16		4.16											
	100	Scratch	4.20		4.20											
	100	Pellets	4.22		4.22											
21	1200	Test	44.16	44.16	~~44.16~~											
24	100	Growing M.	4.19		4.19											
		Filters	1.39							1.39						
		Dairy Exp. Pen. Lin.	6.80							6.80						
		Teleph.	2.47													2.47
25		Electr.	6.69													6.69
		Gas.	8.42						8.42							
		Tractor Pole + Bolster	2.50									2.50				
	7.90T	Lime	14.22								14.22					
	50	Baby chicks	8.75				8.75									
			510.09	144.76	33.53		8.75		8.42	8.19	37.02	25.48		234.78		9.16

HOW TO ARRIVE AT YOUR ZONE RETURN

NET RETURN AT BASE ZONE (201-210 MILE)	ADD OR DEDUCT YOUR FREIGHT DIFFERENTIAL RATE	ADD OR DEDUCT YOUR B. F. ABOVE OR BELOW 3.5% AT MONTHLY ANNOUNCED RATE PER POINT	YOUR ZONE RETURN

ANNOUNCED RETURNS FOR ALL MARKETS, OTHER THAN NEW YORK METROPOLITAN MARKET, HAVE BEEN ADJUSTED TO THE INDIVIDUAL MARKET FREIGHT ZONE

RETURN COMPUTATION

WEIGHT	TEST	ZONE RETURN	DIFFERENTIALS	YOUR RETURN PER CWT	AMOUNT
14419	33	4042		4042	58282

AUTHORIZED DEDUCTIONS

*SERVICES CODE	*SERVICES AMOUNT	HAULING	PLANT	CERTIFICATES OF INDEBTEDNESS	AMOUNT OF DRAFT
15	5800		462	1442	50578

DATE OF DRAFT MO.	DAY	YR	DRAFT NUMBER		FRT DIFF RATE
4	22	49	449162	048	02

March '49.

APPROXIMATE DISTRIBUTION FOR MILK DELIVERED DURING CALENDAR MONTH PRECEDING DATE OF THIS DRAFT LESS DISTRIBUTION MADE FOR THE FIRST HALF.

TO FIGURE YOUR ZONE RETURN SEE REVERSE SIDE

DETACH THIS STATEMENT
BEFORE PRESENTING TO BANK, AND RETAIN
FOR YOUR INCOME TAX REPORTS

*DEDUCTION CODE

NO	DESCRIPTION
01	WHITEWASHING
02	VETERINARIAN FEES
03	LIABILITY INSURANCE
04	LEAGUE NEWS
10 16	ORDERS
16	LOANS
17	ADVANCES
20	CAN RENTALS
21	CAN PURCHASES
22	RETINNING
27	DISTRIBUTION 1st HALF
30	BUTTER
31	CHEESE
50	SUPPLIES
51	ICE
60	WAR SAVINGS BONDS
70	AMERICAN DAIRY ASS'N
80	ADJUSTMENTS
99	MISCELLANEOUS

DAIRYMEN'S LEAGUE CO-OPERATIVE ASSOCIATION, INC.

52-G

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
1	1	Hurlage	$ 234.78	$	$	$	$
	100	Calf Starter	4.70	4.70			
2	3000	Superph.	12.80				
	18	Reeds Canary Grass	10.—				
4	300	Est	11.67	11.67			
	100	Calf Starter	4.80	4.80			
18	100	Lay	4.16		4.16		
	100	Scratch	4.20		4.20		
	100	Pellets	4.22		4.22		
21	1200	Test	44.16	44.16	44.16		
24	100	Growing M.	4.19		4.19		
		Filters	1.39				
		Dairy Exp. Pen. Ins.	6.80				
		Teleph.	2.47				
25		Electr.	6.69				
		Gas.	8.42				
		Tractor Pole + Bolster	2.50				
	2.70T	Lime	14.22				
	50	Baby chicks	8.75				8.75
			510.09	144.76	33.53		8.75

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 234.78	$	$
			12.80					
			10.—					
				3.—				
			1.39					
			6.80					
								2.47
								6.69
		8.42						
				2.50				
			14.22					
		8.42	8.19	37.02	25.48	234.78		9.16

RETURN COMPUTATION

WEIGHT	TEST	ZONE RETURN	DIFFERENTIALS	YOUR RETURN PER CWT	AMOUNT
7258	3.3	4.352		4.352	315.87

AUTHORIZED DEDUCTIONS

*SERVICES CODE	*SERVICES AMOUNT	HAULING	PLANT	CERTIFICATES OF INDEBTEDNESS	AMOUNT OF DRAFT
15	58.00			7.26	250.61

DATE OF DRAFT: MO. 3 DAY 23 YR 49 — DRAFT NUMBER: 349162 — FRT. DIFF. RATE: 048 02

Fclr.

APPROXIMATE DISTRIBUTION FOR MILK DELIVERED DURING CALENDAR MONTH PRECEDING DATE OF THIS DRAFT LESS DISTRIBUTION MADE FOR THE FIRST HALF

→ TO FIGURE YOUR ZONE RETURN SEE REVERSE SIDE ←

DETACH THIS STATEMENT
BEFORE PRESENTING TO BANK, AND RETAIN
→ FOR YOUR INCOME TAX REPORTS ←

*DEDUCTION CODE

NO.	DESCRIPTION
01	WHITE WASHING
02	VETERINARIAN FEES
03	LIABILITY INSURANCE
04	LEAGUE DUES
10-15	LOANS
18	LOANS
19	AGRICO
20	CAN RENTALS
21	CAN EXCHANGE
22	REFINING
23	DISTRIBUTION 1st HALF
30	BUTTER
31	CHEESE
40	SUPPLIES
41	ICE
60	WAR SAVINGS BONDS
70	AMERICAN DAIRY ASS'N
90	ADJUSTMENTS
99	MISCELLANEOUS

DAIRYMEN'S LEAGUE CO-OPERATIVE ASSOCIATION, INC.

HOW TO ARRIVE AT YOUR ZONE RETURN

NET RETURN AT BASE ZONE (201-210 MILE)	ADD OR DEDUCT YOUR DIFFERENTIAL RATE	ADD OR DEDUCT YOUR FREIGHT B. F. ABOVE OR BELOW 3.5% AT MONTHLY ANNOUNCED RATE PER POINT	YOUR ZONE RETURN

ANNOUNCED RETURNS FOR ALL MARKETS, OTHER THAN NEW YORK METROPOLITAN MARKET, HAVE BEEN ADJUSTED TO THE INDIVIDUAL MARKET FREIGHT ZONE

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
1.	1	Mortgage	$ 234.78	$	$	$	$	$	$	$	$	$	$	$ 234.78	$	$
	100	Calf Starter	4.70	4.70												
2	3000	Superph.	12.80								12.80					
	18	Reeds Canary Grass	10.—								10.—					
4	300	Test	11.67	11.67												
	100	Calf Starter	4.80	4.80								78				
												5.—				
18	100	Lay	4.16		4.16											
	100	Scratch	4.20		4.20											
	100	Pellets	4.22		4.22											
21	1200	Test	44.16	44.16	~~44.16~~											
24	100	Growing M.	4.19		4.19											
		Filters	1.39							1.39						
		Dairy Exp. Pen. Lin.	6.80							6.80						
		Teleph.	2.47													2.47
25		Electr.	6.69													6.69
		Gas.	8.42						8.42							
		Tractor Pole + Bolster	2.50									2.50				
	7.90 T	Lime	14.22								14.22					
	50	Baby chicks	8.75				8.75									
			510.09	144.76	33.53		8.75		8.42	8.19	37.02	25.48		234.78		9.16

HOW TO ARRIVE AT YOUR ZONE RETURN

NET RETURN AT BASE ZONE (201-210 MILE)	ADD OR DEDUCT YOUR FREIGHT DIFFERENTIAL RATE	ADD OR DEDUCT YOUR B. F. ABOVE OR BELOW 3.5% AT MONTHLY ANNOUNCED RATE PER POINT	YOUR ZONE RETURN

ANNOUNCED RETURNS FOR ALL MARKETS, OTHER THAN NEW YORK METROPOLITAN MARKET, HAVE BEEN ADJUSTED TO THE INDIVIDUAL MARKET FREIGHT ZONE

RETURN COMPUTATION / AUTHORIZED DEDUCTIONS

WEIGHT	TEST	ZONE RETURN	DIFFERENTIALS	YOUR RETURN PER CWT	AMOUNT	*SERVICES CODE	*SERVICES AMOUNT	HAULING	PLANT	CERTIFICATES OF INDEBTEDNESS	AMOUNT OF DRAFT
8037	3 35	4659		4659	374 44	15	58 00		4 62	8 04	303 78

DATE OF DRAFT (MO. DAY YR)	DRAFT NUMBER		FRT. DIFF. RATE
2 23 49	249162	048	02

Jan.

APPROXIMATE DISTRIBUTION FOR MILK DELIVERED DURING CALENDAR MONTH PRECEDING DATE OF THIS DRAFT LESS DISTRIBUTION MADE FOR THE FIRST HALF

→ TO FIGURE YOUR ZONE RETURN SEE REVERSE SIDE ←

DETACH THIS STATEMENT
BEFORE PRESENTING TO BANK, AND RETAIN
FOR YOUR INCOME TAX REPORTS

*DEDUCTION CODE

NO	DESCRIPTION
01	WHITEWASHING
02	VETERINARIAN FEES
03	LIABILITY INSURANCE
4	LEAGUE NEWS
	ORDERS
14	LOANS
	ADVANCES
	CAN RENTALS
	CAN PURCHASES
32	RETINNING
21	DISTRIBUTION 1st HALF
	BUTTER
31	OTHER
50	SUPPLIES
51	
	WAR SAVINGS BONDS
70	AMERICAN DAIRY ASS'N
	ADJUSTMENTS
99	MISCELLANEOUS

DAIRYMEN'S LEAGUE CO-OPERATIVE ASSOCIATION, INC.

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
1	1	Hulage	$ 234.78	$	$	$	$
	100	Calf Starter	4.70	4.70			
2	3000	Superph.	12.80				
	18	Reeds Canary Grass	10.—				
4	300	Test	11.67	11.67			
	100	Calf Starter	4.80	4.80			
18	100	Ch.	4.16		4.16		
	100	Scratch	4.20		4.20		
	100	Pellets	4.22		4.22		
21	1200	Test	44.16	44.16	~~44.16~~		
24	100	Growing M.	4.19		4.19		
		Filters	1.39				
		Dairy Exp. Pen. Ins.	6.80				
		Teleph.	2.47				
25		Electr.	6.69				
		Gas.	8.42				
		Tractor Pole + Bolster	2.50				
	2.70T	Lime	14.22				
	50	Baby chicks	8.75				8.75
			510.09	144.76	33.53		8.75

HOW TO ARRIVE AT YOUR ZONE RETURN

NET RETURN AT BASE ZONE (201-210 MILE)	ADD OR DEDUCT YOUR FREIGHT DIFFERENTIAL RATE	ADD OR DEDUCT YOUR B. F. ABOVE OR BELOW 3½% AT MONTHLY ANNOUNCED RATE PER POINT	YOUR ZONE RETURN

ANNOUNCED RETURNS FOR ALL MARKETS, OTHER THAN NEW YORK METROPOLITAN MARKET, HAVE BEEN ADJUSTED TO THE INDIVIDUAL MARKET FREIGHT ZONE.

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 234.78	$	$
			12.80					
			10.—					
				.78				
				3.25				
				4.25				
				5.—				
				1.70				
				3.—				
				5.—				
		1.39						2.47
		6.80						6.69
8.42								
				2.50				
			14.22					
8.42	8.19		37.02	25.48		234.78		9.16

June

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought
		Various Hardw.	$ 4.68	$	$	$	$
27	10	Cornell XL	1.—				
28	100	Super T.	36.50	36.50			
	100	Salt	1.50	1.50			
30	200	Lay	8.48		8.48		
	200	Culbertson M.	8.58		8.58		
	100	Scratch	4.25		4.25		
	5	Potato Dust	.90				
	100	Skim milk powder	9.—	9		9.—	
			74.89	38.00	21.31	9.—	

FARM EXPENSES (continued)

6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
$	$	$	$	$ 4.68	$	$	$	$
			1.—					
			.90					
			1.90	4.68				

July

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
1		Mortgage	$ 234.78	$	$	$	$	$	$	$	$	$	$	$ 234.78	$	$
5	500	Test	18.25	18.25												
7	200	Scratch	8.50		8.50											
9	500	Test	18.25	18.25												
		Var. Hardw. + Paint	6.—									6.—				
		Gas + Tire repair	11.03						11.03							
		Telephone	8.02													8.02
		Electricity	6.92													6.92
15	9½ t	Hay	140.—							140.—	~~140.~~ —					
		Divedsol	1.70							1.70						
		Glass Tube + Plunger	.50							.50						
	2 bgs.	Cement	2.30									2.30				
13	5 gal.	Roof Coating	3.30									3.30				
		Hose + nozzle	3.40									3.40				
	1	Hotshot Battery	3.15									3.15				
		Insulators + nails	1.48									1.48				
	1 lb.	Iodide	3.58							3.58						
29		Veterinar.	15.50							15.50						
		Truck Ins.	36.55						36.55							
12	100	Hog Feed	4.02			4.02										
	+ 100	Baby chick Starter	4.67		4.67											
	+ 10	Scratch	.43		.43											
16	200	Lay	8.66		8.66											
	200	Grnd	8.74		8.74											
	200	Scratch	8.30		8.30											
	100	63-40 Pellets	4.30		4.30											
	3100	Test	116.58	116.58												
8-8		Bulldozer	46.24								46.24					
9	1	Disc 150. 1 Window S. 4.25	5.75									5.75				
		Penicillin	8.30							8.30						
		Silo repair + wire	12.50									12.50				
		Various Hardw.	7.31									7.31				
		Muffler + Repair Truck	12.—						12.—							
	1000	5-10-5	23.20								23.20					
			794.23	153.08	43.62	4.02			59.58	169.58	69.44	45.19		234.78		14.94

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
2.		Mortgage	$ 209.79	$	$	$	$	$	$	$	$	$	$	$ 209.79	$	$
		Labor	14.—													14.—
	739	Cover Crop Rye (Rosen.	37.—								37.—					
12	125	Salt	1.90	1.90												
	100	Hog	4.12			4.12										
16	100	Chick Starter	4.80		4.80											
20	100	Pellets	4.40		4.40											
22	1	Strainer 1.52 - Wire 6.37	7.89							1.52			6.37			
	1 gal. 1 qt.	white paint	6.60										6.60			
	500	Lay. Mash	22.40		22.40											
	300	Grow. "	13.55		13.55											
	400	Scratch	15.70		15.70											
	2300	Test	86.52	86.52												
	600	30%	25.80	25.80												
	400	Bran	11.60	11.60												
		Cr. + Mix	1.76	1.76												
		Electr. 7.10 + 7.07	14.17													14.17
9-1		Mortgage	109.79											109.79		
	100	Shell former	1.—		1.—											
		Fir Ins.	~~54~~													~~54—~~
	2600	Super Test	96.18	96.18												
	300	Dry + Fresh. 9.73. 500 Bran 14.84	24.77	24.77												
	400	30% 16.52 Gr. + M. 1.81	18.33	18.33												
	300	Grow. 13.26 600 Lay 26.32	39.58		39.58											
	200	Hog	7.90			7.90										
	200	Pell. 7.60 600 Scratch 23.39	30.99		30.99											
		Filling Silo. Help	30.—								31.—					
		Fire Ins.	52.—													52.—
		Regist. + Member.	39.50													39.50
		Truck rep.	18.—						18.—							
	7 Gal	Paint + Lins. oil	20.—										20.—			
		1 month Gasoline + Tire rep. +	43.90						43.90							
	5 rol	Twine	11.25								11.25					
		Varn, Hawdler 1.30 Shovel 2.46	3.76										3.76			
			1028.95	266.86	132.42	12.02			61.90	1.52	78.25		36.73	319.58		119.67

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
			$	$	$	$	$	$	$	$	$	$	$	$	$	$
1.		Mortgage	151.75											151.75		
	1	Filter	1.39							1.39						
		Vet Bill	23.50							23.50						
		Klean Kaze Grinder	3.04							3.04						
			16.55													16.55
	65 Gal.	Oil	2.75									2.75				
		Plow points 2.- Clips 1.-	10.—									10.—				
5	1	brush	0.53							.53						
6	1	Shovel	1.80									1.80				
15	1	Barbed Wire	6.40									6.40				
24	1	Fork	3.04									3.04				
		Electricity	6.14													6.14
		Telep.	3.72													3.72
26		School Tax	63.18													63.18
	100	Calf Starter	5.80	5.80												
		Hamburg Ship Farm B.	3.—													3.—
		Registration + Transf.	12.50						12.50							
		Grs. + oil	16.18					16.18								
	25	Min Mix	.75	.75												
	600	Pig + Fresh.	19.86	19.86												
	400	16 ram	12.29	12.29												
		Gr. + Mix	1.76	1.76												
	3000	Test	111.10	111.10												
	400	Lay	16.83		16.83											
	200	Scratch	7.90		7.90											
	200	60-40	8.70		8.70											
	200	Hog	7.80			7.80										
		Lime	31.69								31.69					~~31.69~~
		Penicilin	15.—						15.—							
		Repair Truck	20.—					20.—								
	8 t.	Lime	56.—									56.—				
		~~Exter Rock Phos~~	~~31.69~~									~~31.69~~				
		Hamburg P.H.I.A.	3.50													3.50
			644.45	151.56	33.43	7.80		36.18	55.96	87.69	23.99			151.75		96.09

FARM EXPENSES (continued)

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Livestock bought	6 Auto expense	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages	13 Labor	14 Miscellaneous
Nov. 1		Mortgage	151.75											151.75		
3		Filter Discs	1.54							1.54						
	1	Cam rebuilt	3.42							3.42						
		Repair truck	14.66						14.66							
5		Manure Spreader, Hauling	302.—									302.—				
14	200	Calf Starter	11.40	11.40												
15		Holstein Club dues	3.50							3.50						
		Gasoline + oil Truck grease	25.—						25.—							
		Belt + Adj. Milk M.	4.—							4.—						
		Elec.	6.71													6.71
		Disinf.	.50							.50						
25.	2500	Super Trst	90.50	90.50												
	300	Bran	8.20	8.20												
	300	Dry Fresh	9.72	9.72												
	25	Min. Mix	.88	.88												
		Grind + Mix	1.05	1.05												
	200	Hog	7.40			7.40										
	200	Pellets	8.35		8.35											
	600	Lay M.	24.54		24.54											
	400	Scr.	15.26		15.26											
	30	Bags	4.50							~~7.50~~						4.50
		Track for dues	5.—									5.—				
	2 t.	Hay	42.50	42.50												
		Silage @ $3.— per ton	82.50	82.50												
27		Acid Ins.	12.—							12.—						
		D.H.I.A dues	2.13							2.13						
	8	Inflations	8.—							8.—						
	100	Salt	1.60	1.60												
	300	Superph.	4.80							4.80						
	1	Dehorn	14.70						14.70							
		Cleanser	1.—							1.—						
		Calf Starter	5.88	5.88												
		Testing	7.50							7.50						
		Filter	.83							.83						
			883.32	254.23	48.15	7.40			54.36	49.22		307.—		151.75		11.21

FARM EXPENSES (continued)

Date	Quantity	Kind of expense	1 Enter all items in this column	2 Feed bought for cattle	3 Feed bought for poultry	4 Feed bought for other stock	5 Live stock bought
1		Mortgage	$ 109.78	$	$	$	$
		Gas + oil & tire rpair Tuk	22.23				
		Elec. Ft	7.79				
		Cl.	11.66				
	2300	Tankage 3.67 to 383	73.15	73.15			
	1000	fitting 3.10 to 359	37.95	37.95			
	100	Fry + Broil	3.47	3.47			
	700	00-40 Pellets	12.56		12.56		
	600	Mash	24.60		24.60		
	400	Scratch	16.06		16.06		
			319.25	114.57	53.22		
Line 14.		Hired milk hauling					
Line 15.		Purchases from plant					
Line 16.		.....Mo. unpaid family labor *	175.00				
Line 17.		.....Mo. board of hired labor †					
Line 18.		Totals of pages 28 and 29	319.25	114.57	53.22		
Line 19.		Totals of pages 2 and 3	531.00	126.91	21.76		
Line 20.		Totals of pages 4 and 5	94.59	43.35	17.35		
Line 21.		Totals of pages 6 and 7	922.15	139.66	43.10		
Line 22.		Totals of pages 8 and 9	538.37	207.81	30.02	3.92	
Line 23.		Totals of pages 10 and 11	651.83	177.12	59.09	4.40	28.45
Line 24.		Totals of pages 12 and 13	484.80	143.55	36.49		
Line 25.		Totals of pages 14 and 15	261.71	43.51	30.57		
Line 26.		Totals of pages 16 and 17	510.09	144.76	33.53		8.75
Line 27.		Totals of pages 18 and 19	74.89	38.—	21.31	9.—	
Line 28.		Totals of pages 20 and 21	794.23	153.08	43.62	4.02	
Line 29.		Totals of pages 22 and 23	1018.95	266.86	132.42	12.07	
Line 30.		Totals of pages 24 and 25	644.45	151.56	33.43	7.80	
Line 31.	1123.32	Totals of pages 26 and 27	1123.32	254.23	48.15	7.40	
Line 32.		**Total expenses for year ‡**	7396.32	2004.97	604.06	185.44	37.20
			7407.		2.00 606.06	48.56	

* At the end of the year estimate the months and value, including board, of the labor of unpaid members of the family (except operator) doing farm work.

† Estimate the value of the board of any hired men boarded during the year.

‡ Transfer the column totals from line 32 of this page to the corresponding lines in the summary on page 37. The total of column 1 is the grand total of all columns and so is not transferred.

FARM EXPENSES (continued)

6 Auto expense §	7 Truck and tractor expense	8 Dairy expense	9 Crop expense	10 New machinery, equipment, repairs	11 New buildings, fences, repairs	12 Interest, payments on notes, mortgages §	13 Labor	14 Miscellaneous
$	$	$	$	$	$	$ 109.78	$	$
	22.23							
								7.79
								11.66
	22.23					109.78		19.45
				175.00				
	22.23					109.78		19.45
	15.37	16.27	15.—			209.78		125.91
	24.—	2.74						7.15
	3.50	.65				209.78		25.46
	18.33	5.37	8.—	26.05		209.78		29.09
	21.63	59.—	6.40	58.25		209.78		27.71
		1.43	77	.81		209.78		16.80
	31.85	98.24	49.42					8.12
	8.42	8.19	37.02	25.48		234.78		9.16
			1.90	4.68				
	59.68	169.58	69.44	45.19		234.78		14.94
	61.90	1.52	98.25	36.73		313.58		119.67
	36.18	55.96	87.69	23.99		151.75		96.09
	54.36	49.22		30.—		151.75	34	11.21
	357.35	468.17	431.04	528.18		2651.32		414.69
				8.62		2251.32		51.96
				711.85				

.....Per cent (farm share).

§ Only the farm share of the auto expense total, column 6, is transferred to the summary page. The total of column 12 is not transferred to the summary page, because in computing labor income interest on the entire investment is deducted. However, for income-tax purposes the total amount of interest actually paid or accrued should be deducted from the item *farm income* on the summary page to determine the taxable income.

EGG SALES

Enter net amount received. Include cash sales and value traded for merchandise.

Column 1					Column 2				
Date	Number of dozen	Grade	Price	Amount received	Date	Number of dozen	Grade	Price	Amount received
Jan 4	44	50-54-60		24.30	Totals column 1	977			526.18
11	27	60-65		17.10	Sept. 6	16	45-70-75		11.25
18	27	60-65		18.30	13	17	45-70-75		11.50
25	35	55-60-65		20.55	20	24	45-50-70-75		14.60
Feb. 1	24	60-65		14.80	27	23	45-75		17.75
8	38	55-60		21.40	Oct. 4	24	45-75		16.80
15	30	50-55		15.70	11	25	" "		17.—
22	24	48-55		13.08	18	22	" "		16.10
March 1	28	48-55		13.50	25	23	45-75		13.80
8	55	44-55		25.20	Nov. 1	25	45-75		14.70
15	31	45-55		14.80	8	26	" "		15.80
22	31	45-55		15.05	15	23	50-70		14.20
29	32	" "		14.50	22	25	45-65		14.90
Apr. 5	40	" "		18.80	29	27	45-65		15.40
12	35	45-55		17.40	Dec. 6	26	" "		15.20
19	36	45-55		17.80	13	29	45-60		16.60
26	39	45-55		18.70	20	28	40-50		13.50
May 3	33	45-55		16.05	27	31	40-50		13.90
10	30	45-55		14.20		1317			
17	34	45-55		16.40					
24	30	45-55		14.40					
31	26	50-55		15.—					
June 7	26	55-60		14.50					
14	26	60-65		16.10					
21	26	60-65		16.10					
28	19	60-65		11.20					
July 5	18	60-65		10.60					
12	18	60-65		11.15					
19	18	60-65		11.15					
26	16	70-75		11.50					
Aug. 2	16	" "		11.50					
9	16	70-75		11.50					
16	17	70-75		12.25					
23	17	70-75		12.25					
30	15	" "		10.75					
Totals to column 2	977			526.18	Totals to column 3	1397			779.48

EGG SALES

Enter net amount received. Include cash sales and value traded for merchandise.

Column 3					Column 4				
Date	Number of dozen	Grade	Price	Amount received	Date	Number of dozen	Grade	Price	Amount received
Totals column 2.					Totals column 3				
Totals to column 4.					Total egg sales to page 37.				

MILK SALES

Month	Pounds	Test	Amount	2 cwt. Rail Hauling	Purchases	C. I.	Orders	Amount of check
Dec.	6576	3.45	342.94	5.15		6.58	58.—	278.36
Jan	8037	3.35	374.41	4.659	4.62	8.04	58.—	303.78
Febr.	7258	3.3	315.87	4.352		7.26	58.—	250.61
March	14419	3.3	582.82	4.042	4.62	14.42	58.—	505.78
April	16826	3.2	580.83	3.452	7.35	16.83	58.—	498.55
May	21180	3.35	712.28	3.363	6.62	21.18	58.—	626.48
June 13	21645	3.2	729.08	3.336	6.61	21.65	58.—	635.82
			7.56					
July	17739	3.1	645.34	3.638	14.45	17.74	58.—	555.15
Aug.	15494	3.3	619.45	3.998	12.27	15.89	58.—	533.69
Sept.	14863	3.5	613.84	4.10	6.79	14.86	58.—	534.19
Oct.	14861	3.45	606.63	4.082	8.42	14.86	58.—	525.35
Nov.	9710	3.55	413.45	4.258	12.51	9.71	58.—	333.23
Totals	168608		6537.50					

Transfer total of hired milk hauling to expense (page 28, line 14, columns 1 and 8). Transfer farm share of purchases from plant to expense (page 28 line 15, columns 1 and 8).

OTHER DAIRY-PRODUCT SALES

Column 1					Column 2				
Date	Product	Quantity	Price	Amount received	Date	Product	Quantity	Price	Amount received
					Total column 1				
Total to column 2.					Total to page 37.				

LIVESTOCK SOLD

Include cows, bulls, calves, horses, pigs, hens, broilers, sheep, and all other livestock sales.

Sold				Sold			
Date	Name or number	Number	Amount received	Date	Name or number	Number	Amount received
Jan 7	2 Calves		27.—	Total column 1			
Febr. 10	1 "		15.—				
March 14	2 "		24.—				
	1 "		7.—				
	1 "		10.—				
	2 "		21.—				
May 13	1 Cow (Silver)		105.—				
Aug.	1 Calf		14.—				
Sept.	30 Hens 26# Avg.		60.—				
	15 " 24# Avg.		15.80				
Oct. 4	1 Calf		14.—				
Oct. 19	Joan + Shield		405.—				
Nov. 29	Isolde + Mae		300.—				
Total to column 2.			997.80 ~~1027.80~~	Total to page 37.			

CROP SALES

Column 1			Column 2		
Date	Crop (Kind and quantity)	Amount received	Date	Crop (Kind and quantity)	Amount received
			Total column 1		
Total to column 2			Total crop sales to page 37.		

CROPS RAISED

Crops	Variety	Acres	Yield per acre	Total production	Fertilizer Kind	Fertilizer Pounds	Loads of manure
Corn for grain (shelled)				bu.			
Corn for silage				tons			
Corn fodder				tons			
Sweet corn							
Potatoes				bu.			
Cabbage				tons			
Peas							
Beans							
Tomatoes							
Oats				bu.			
Barley				bu.			
Oats, barley, peas				bu.			
Buckwheat				bu.			
Wheat				bu.			
Alfalfa, first cutting				tons			
Alfalfa, second cutting		( )		tons			
Alfalfa, third cutting		( )		tons			
Mixed hay				tons			
				tons			
Timothy				tons			
Other hay				tons			
Apples				bu.			
Other fruit							

	Acres
Total (omit hay cut 2nd and 3rd time)	
Acres double-cropped	
Difference = acres used for crops	
Woods	
Permanent pasture	
Other pasture	
Farmstead, roads, and waste land	
Total acres	

A record of both the acreage and production of each crop should be made.

After recording the acreages in crops distribute the remaining land between pasture woods, and farmstead and waste land.

If some crop land is rented from a neighbor, enter those crops separate from your own crops and mark them *rented land*.

MISCELLANEOUS RECEIPTS

Include man and team work off farm, trucking, jury, assessor, machine work, stock pastured, maple sugar and sirup, machinery sold, lumber, posts, wood, and other miscellaneous receipts.

Column 1			Column 2		
Date	Items (Kind and quantity)	Amount received	Date	Items (Kind and quantity)	Amount received
Sept 49	Salty Plus	10.—	Total column 1		
	Disc (1 team)	5.—			
	Soil Cons. Pay m.	45.—			
	Patronage Ref.	59.96			
Total for column 2		119.96	Total miscellaneous receipts to page 37.		

SUMMARY OF THE FARM BUSINESS FOR THE YEAR

SUMMARY OF FARM INVENTORIES

Enter from the book *Farm Inventory For Five Years* (page 12) the totals for the beginning and end of the current year. If inventories are not taken, estimate these values.

Line	Inventories	Beginning of year	End of year
1	Land and buildings	7500.—	7500.—
2	Horses	100.—	100.—
3	Poultry	225.—	150.—
4	Other livestock	100.—	
5	Cattle	5490.—	4860.—
6	Machinery and equipment	3170.—	3489.—
7	Feed and supply	476.—	509.—
8	Total farm inventories	16981.—	16891.—
9	Place smaller total of line 8 under larger and subtract		
10	Decrease in farm inventory this page, column 1, line 27		xxxxxx
11	Increase in farm inventory this page, column 2, line 21	xxxxxx	
12	Average farm inventory for year average of beginning and end, line 8		

	FARM EXPENSES (column 1)				FARM RECEIPTS (column 2)			
	Expenses	Items from page	Amount		Receipts	Items from page	Amount	
15	Feed bought for cattle	28	2004.	97	Egg sales	31	779.	48
16	Feed bought for poultry	28	606.	06	Milk sales	32	6537.	50
17	Feed bought for other stock	28	688.	56	Other dairy products sold	32	221.	80
18	Livestock bought	28	37.	20	Livestock sold	33	1027.	80
19	Auto expense (farm share)	29			Crop sales	34		
20	Truck and tractor	29	357.	35	Miscellaneous receipts	36	119.	96
21	Dairy expense	29	468.	17	Increase in farm inventory	37		
22	Crop expense	29	431.	06	**Total farm receipts**		8434.	74
23	Machinery and equipment	29	318.	88	**Total farm expenses** from column 1			
24	Buildings and fences Payments	29	251.	32	Farm income line 22 minus line 23			
25	Labor	29	240.	00	Interest 5 per cent of line 12			
26	Miscellaneous expense	29	310.	06	**Labor income** line 24 minus line 25			
27	Decrease in farm inventory	37						
28	**Total farm expenses**		7667.	30				

Labor income is the pay a farmer receives for his labor and management, in addition to the use of a house and farm products after paying all business expenses of the farm and after deducting a charge for the capital invested.

FACTORS FOR STUDYING THE FARM BUSINESS

Line	Factors	Your farm	Average of group of farms
1	**Size of business**		
2	Total acres from page 35		
3	Number of crop acres from page 35		
4	Number of cows from inventory		
5	Number of hens from inventory		
6	Man equivalent total months of labor ÷ 12		
7			
8			
9	**Labor efficiency**		
10	Crop acres per man line 3 ÷ line 6		
11	Cows per man line 4 ÷ line 6		
12			
13			
14			
15	**Rates of animal and crop production**		
16	Pounds of milk sold per cow total pounds sold ÷ line 4		
17	Eggs sold per hen total eggs sold ÷ line 5		
18	Mixed hay, tons per acre from page 35		
19	Alfalfa, tons per acre from page 35		
20			
21	Corn silage, tons per acre from page 35		
22	Potatoes, bushels per acre from page 35		
23	Cabbage, tons per acre from page 35		
24	Oats, bushels per acre from page 35		
25	Oats and barley, bushels per acre from page 35		
26			
27			
28			
29	**Other factors**		
30			
31			
32			
33			
34			
35			
36			

RECORD OF CREDIT TRANSACTIONS DURING THE YEAR

PAYABLE

Any items entered on the expense pages 2 to 29 which were bought on credit may also be entered here for reference. Money borrowed or other debts incurred during the year may be entered on this page.

Date	Name and remarks	Amount	Date due	Date paid

RECORD OF CREDIT TRANSACTIONS DURING THE YEAR

RECEIVABLE

Any items of income entered on the receipts pages 30 to 36 for which the cash was not received may also be entered here for reference Money loaned or invested during the year may be entered on this page.

Date	Name and remarks	Amount		Date due	Date paid

Estim for 1949.

SUMMARY OF ACCOUNTS
(For Self-Proprietor P-346 Trainees in Institutional-on-the Farm Course

This form or a similar one will be completed by Veterans having control of their own farms while pursuing an Institutional on Farm Course under Public Law 346 as amended by Public Law 377, in support of answer to Question 5, VA Form 7-1922.

1. Cash from Farm Receipts (from sale of Crops, Livestock and Livestock Products)........ 7550
2. Cash Farm Operation Expenses (Including Mortgage Payments (Principal & Interest).... 6446
3. Value of Ending Physical Inventory+Accounts Receivable -Accounts Payable (Including Mortgages)................. 8104
4. Value of Beginning Physical Inventory+Accounts Receivable -Accounts Payable (Including Mortgages).......... 736
5. Value of Family Living Received from Farm.......... 480
6. Value of Unpaid Family Labor Excluding Vets. Labor.................... 7
7. Income from veteran's work off farm................... —
8. Interest on Investment (5% of Average of Items 3 & 4)................ 38
9. Total........................ 16134.00
10. Total........................ 149

Item 9 16134.00 minus Item 10 14948.96 = 1185.04 Productive Income

Computation of Family Living

Board & Room ______ Month ______ ______
OR
Farm Rent Value of House ______ Month ______ ______

______ Quarts Milk @ ______ ______
______ Dozen Eggs @ ______ ______
______ Lbs. Pork @ ______ ______
______ Lbs. Beef & Veal @ ______ ______
______ Lbs. Lamb & Mutton @ ______ ______
______ Lbs. Poultry @ ______ ______
______ Wood @ ______ ______

Value of other Produce used on farm that was raised for cash crops $______

Total............................$______

If value of family living received from farm is less than $40 a month, explain fully the circumstances.

Computation of Unpaid Labor

Name	Age	Amt. Work	Rate	Total
Arthur Landecker	67	7		~~800~~
Jessie E Landecker	28			160
			Total......	

Explanations:

7,000
6,500

2004.97
606.06
48.36
37.20
307.35
468.17
731.06
711.85
2201 32
240.00
510.76
7667.30

8706
7361
1345
8039
401.70

16,738
8,032
8,706

7667.30
7361.00
880.00
402
16,310.30

7886
136
8022

£434.74
8706.
480
17,620.74
16,310.30
1,310.44

7486
175
11
7672

SUMMARY OF ACCOUNTS, Non-Farm - Ind 127

(For Self-Proprietor P-346 Trainees in Institutional-on-Farm Course)

This form or a similar one will be completed by Veterans having control of their own farms while pursuing an Institutional on Farm Course under Public Law 346 as amended by Public Law 377, in support of answer to Question 5, VA Form 7-1922.

1. Cash from Farm Receipts (From sale of crops, livestock and Livestock Products.....$ 434.74

2. Cash Farm Operation Expenses (Including mortgage Payments Principal and Interest) $ 6693

3. Value of Ending Physical Inventory & Accounts Receivable - Accounts Payable (Including Mortgages)----------$ 8706

4. Value of Beginning Physical Inventory & Accounts Receivable - Accounts Payable (Including Mortgages)----------$ 2[illegible]

5. Value of Family Living Received from Farm----------$ 480

6. Value of Unpaid Family Labor Excluding Vets. Labor----------$ 880

7. Income from veteran's work off farm---------- $ —

8. Interest on Investment (5% of Average of Items 3 & 4)----------$ 402

9. Total---------- 17,786

10. Total----------$ 6310

Item 9 $ 17,620 minus Item 10 $ 6310 = $ 11310 Productive Income

Computation of Family Living				Computation of Unpaid Labor				
Board & Room ___ Month $___		$___		Name	Age	Amt. Work	Rate	Total
OR				S. Landecker	47	1140	.50	720
Farm Rent Value of House 12 Month		$0	$240	JESSIE LANDECKER	320	.50		160
366 Quarts Milk	@	.10	36					
100 Doz. Eggs	@	.20	20			Total---		880
660 Lbs. Pork	@	.20	24					
___ Lbs. Beef & Veal	@			Explanations:				
___ Lbs. Lamb & Mutton	@							
___ Lbs. Poultry	@							
___ Wood	@							

Value of other Produce used on farm that was raised for cash crops $ 176

Total ----------$ 480

If value of family living received from farm is less than $40 a month, explain fully the circumstances. _____

5.	1.17
7.8	2.—
10.2	2.60
~~15~~ 15.6	4.07
10.—	2.60
22.2	5.50
4.2	1.—
18.2	4.72
10.—	2.62
6.8	1.62
5.2	1.23
10.1	2.60
125.3	31 83

End of year. -1948

SUMMARY OF ACCOUNTS
(For Self-Proprietor P-346 Trainees in Institutional-on-the Farm Course)

This form or a similar one will be completed by Veterans having control of their own farms while pursuing an Institutional on Farm Course under Public Law 346 as amended by Public Law 377, in support of answer to question 5, VA Form 7-1922.

1. Cash from Farm Receipts (from sale of Crops, Livestock and Livestock Products).....9190.41

2. Cash Farm Operation Expenses (Including Mortgage Payments (Principal & Interest)...8881886

3. Value of Ending Physical Inventory+Accounts Receivable -Accounts Payable (Including Mortgages).....7361.—

4. Value of Beginning Physical Inventory+Accounts Receivable -Accounts Payable (Including Mortgages).....5801.—

5. Value of Family Living Received from Farm.....480—

6. Value of Unpaid Family Labor Excluding Vets. Labor.....760.—

7. Income from veteran's work off farm.....—

8. Interest on Investment 5% of Average of Items 3 & 4).....325.—

9. Total.....17021.41

10. Total.....15704.86

Item 9 17021.41 minus Item 10 15704.86 = 1226.55 Productive Income

Computation of Family Living

Board & Room _____ Month OR _____

Farm Rent Value of House _____ Month _____

_____	Quarts Milk	@	_____
_____	Dozen Eggs	@	_____
_____	Lbs. Pork	@	_____
_____	Lbs. Beef & Veal	@	_____
_____	Lbs. Lamb & Mutton	@	_____
_____	Lbs. Poultry	@	_____
_____	Wood	@	_____

Value of other Produce used on farm that was raised for cash crops $_____

Total.....$_____

If value of family living received from farm is less than $40 a month, explain fully the circumstances.

_____

_____

Computation of Unpaid Labor

Name	Age	Amt. Work	Rate	Total
Arthur Lundstrom	67			600.—
Jessie E. Lundstrom	26			160.—
			Total.....	760.—

Explanations:

Gould 14" [illegible] nursery stock

1 Bartlett pear
1 Clapps Favorite pear (medium)
1 Montmorency cherry tree
1 Forsythia
1 blue [illegible] (perennial)
1 [illegible] "
2 spirea Vanhoutte

[illegible] 1948
1 [illegible]
1 [illegible]
1 [illegible] ([illegible] 48)